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ABSTRACT

The United States Bureau of the Census conducts an Annual Survey of Government Finances. This report contains financial statistics on public elementary, secondary, and higher education for 1990-91. The first section of the report includes table summaries of federal, state, and local education expenditures and elementary-secondary education expenditures. The second section on elementary-secondary education includes information on expenditures by enrollment size and per pupil, and revenue sources, expenditures, and debt transactions by state. The third section includes state and local direct higher education expenditures and local public school system finances for higher education by state. The fourth section includes individual public school system finances and per pupil amounts of financial items of individual school systems with enrollment of 15,000 or more. Relational statistics and rankings by state are included in the fifth section. Included are ranks of per pupil elementary-secondary public school system revenues and expenditures, and ranks according to relation of revenue and expenditure items to $1,000 personal income. Population, enrollment, and personal income by state are also included. Appendices A through D include definitions of selected terms, education finance data notes, two-letter state abbreviations, and detail of federal government education expenditures. (JPT)

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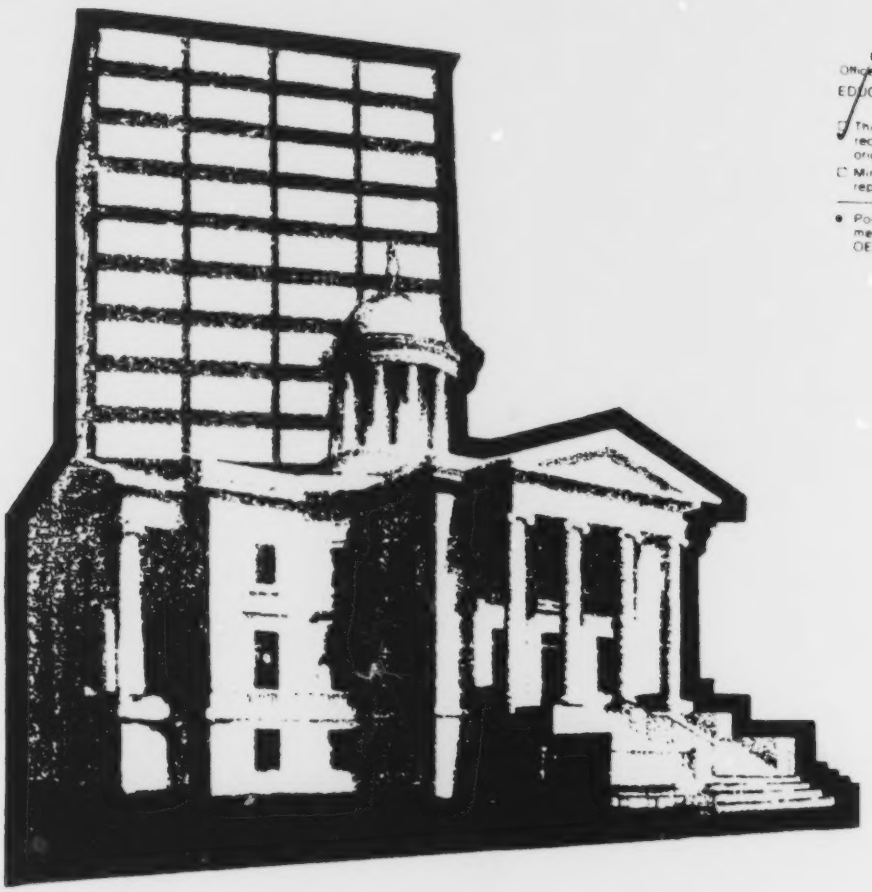
GOVERNMENT FINANCES

Public Education Finances: 1990-91



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This report was prepared in the Governments Division by the Employment and Education Branch, headed by **Lawrence R. MacDonald. Sharon Meade** and **Jack Zezula** coordinated data assembly and review, assisted by **Regina Padgett.**

Geneva Hines and **Timothy Antisdel** performed the data processing operations. **Diane Glaspie** and **Linda Beaton** developed and maintained the table programs for this report under the supervision of **Kathleen E. Chamberlain**, Chief of the Computer Utilization Branch. **Corrine Davis** supervised preparation of publication copy, assisted by **Ruth Samuels.**

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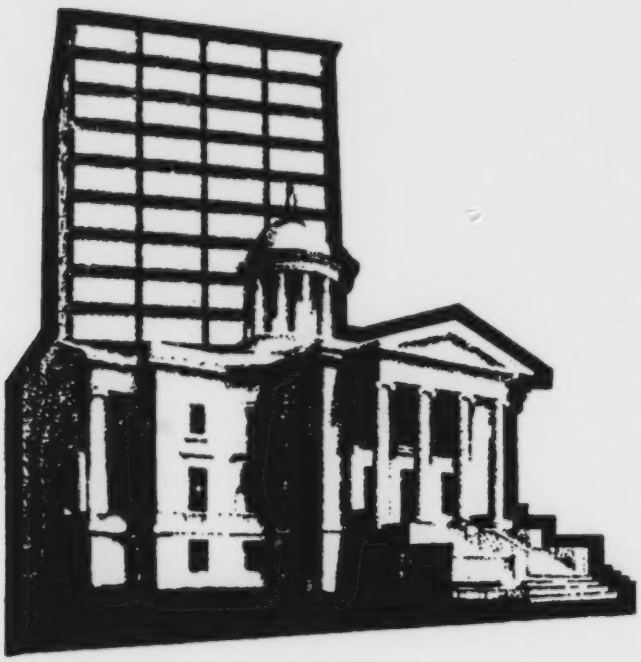
GOVERNMENT FINANCES

Public Education Finances: 1990-91



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Introduction

The United States Bureau of the Census conducts an Annual Survey of Government Finances as authorized by law under title 13, United States Code, Section 182. The 1991 survey, similar to other annual surveys and census of governments conducted for many years, covers the entire range of government finance activities—revenue, expenditure, debt, and assets.

The 1991 Government Finance Series (Series GF91) contains 7 parts: No. 1, *State Government Tax Collections: 1991*; No. 2, *Finances of Employee-Retirement Systems of State and Local Governments: 1990-91*; No. 3, *State Government Finances: 1991*; No. 4, *City Government Finances: 1990-91*; No. 5, *Government Finances in 1990-91*; No. 8, *County Government Finances: 1990-91*; No. 10, *Public Education Finances: 1990-91*. The 1991 reports will not include an edition for No. 6, *Local Government Finances in Major County Areas*; refer to tables in the 1987 Census of Governments publication Volume 4, No. 5, *Compendium of Government Finances* for the latest available county area data.

This report, No. 10, contains financial statistics relating to public elementary-secondary and higher education. It presents national and State financial aggregates and displays data for each public school system with an enrollment of 15,000 or more.

ORGANIZATION OF THIS REPORT

This introductory text describes the scope, concepts, sources, survey methodology, and limitations of data. It also identifies other Census Bureau products which contain public education finance data.

The tabular section contains 22 tables divided generally into 6 sections. The first five tables show public education finances within the structure of governments in the United States. These data and the information in tables 14 and 15 are most comparable with other finance data in the Census Bureau series of reports on government finances. Table 1 presents a 5-year summary of Federal, State, and local government education expenditures. County, municipal, town, special district, and school district detail appear under the local government section of this table. Tables 2 through 5 contain detail on education expenditures by State and local governments with data aggregated for each State.

The next eight tables, tables 6 through 13, display data for elementary-secondary education finances only. National summaries and size-group data for elementary-secondary education systems appear in tables 6 and 7. Summaries as well as State-level detail are presented in tables 8 through 13. Elementary-secondary finance data are shown in table 8, revenues in tables 9 and 10, expenditures in tables 11 and 12, and indebtedness in table 13.

Higher education expenditure information, by State, appears in tables 14 and 15. Table 14 covers spending for all State and local governments and table 15 focuses on only local institutions of higher education.

Finance data for individual public school systems with enrollments of 15,000 or more are displayed in tables 16 and 17. Data are presented in thousands of dollars in table 16 and on a per pupil basis in table 17.

Derivative statistics on elementary-secondary finances appear in tables 18 through 21 and supplementary data are shown in table 22. This information is aggregated into State level detail. Tables 18 and 19 contain per pupil statistics and tables 20 and 21 per $1,000 of personal income. Table 22 displays supplementary data on State-level populations, enrollments, and personal income.

SCOPE

This 1991 annual report places all pertinent education finance data released by the Census Bureau in a single report. Data pertain to all elementary-secondary, higher, and other education financed by Federal, State, and local governments. This information represents an important cross section of data collected in the Census Bureau's government finance survey. Most of the statistics presented in this report have been published in separate annual and census of governments reports that focus on the finances of school systems, States, counties, cities and towns, and government finances in general.

GENERAL CONCEPTS

This report uses a number of terms that, in other contexts, might have different meanings. Further, some of the tabular presentations contain concepts that are not commonly used or easily understood. If the following text does not provide sufficient information, please write to the Chief of Governments Division, U.S. Bureau of the Census, Washington, DC 20233. Refer also to appendix A (Definitions of Selected Terms) for descriptions of the items appearing in this report.

Education

Consists of three major categories: Elementary-secondary, higher, and other education.

Elementary-Secondary education. This category covers financial activity for the operation and support of public school systems providing elementary and/or secondary education programs. With the exception of the relatively few college level programs offered by elementary-secondary school systems, all activities of the system are classified as elementary-secondary. These include not only instruction and support activity for regular, special, and vocational instruction programs but also adult education, summer school, community services, food services, student activities, pre-kindergarten, transportation services, school health programs, and operation and maintenance of plant.

Higher education. This classification includes the financial activity of all local government units offering postsecondary education and State institutions of higher education that confer degrees. Included here are college programs offered by elementary-secondary systems and all State and local government universities, community and junior colleges. Higher education activities include education services, auxiliary enterprises, and independent research and development operations. Education assistance and subsidies, including scholarships, fellowships, and support of private institutions, are excluded and reported under "Other education."

Other education. This category is confined to the Federal and State government levels. It consists of administrative support, schools run by the Departments of Defense and Interior, special State-run schools for the deaf and blind, State schools not conferring degrees (usually adult or vocational-technical schools), and education subsidy payments. Included here are scholarship and fellowship payments. Pell grants are treated as education subsidy payments by the Federal Government to individuals. Even though Pell grants are included in many financial reports of State and local higher education institutions, this report includes them in only data displayed for the Federal Government.

Public School Systems

The term "public school systems," as used for this report, includes two types of government entities with responsibility for providing public schools: (1) School districts that are administratively and fiscally independent of any other government and are counted as separate governments; and (2) public school systems that lack sufficient autonomy to be counted as separate governments and are classified as a dependent agency of some other government—a county, municipal, township, or State government.

While most public school systems offer elementary and secondary programs, some provide only college-grade coverage. Others, known as "nonoperating" systems, exist to collect tax revenue which is then transferred to other school systems that provide the education services.

Education service agencies are classified by the Census Bureau as dependent agencies of the school systems that they serve. These agencies typically provide regional special education or vocational education programs. While they are not recognized as separate school systems, they are important providers of public education services. The financial data for these regional agencies are collected by the Census Bureau and included in the tabular presentations.

Public school systems and educational service agencies provide almost all of the public elementary-secondary education programs in the nation but only a small fraction of college-grade programs. With the exceptions of the University of the District of Columbia and Washburn University (Topeka, Kansas), public 4-year college and university programs are in the exclusive domain of State government institutions of higher education. While local public school systems operate many community and junior colleges, the 2-year colleges fall under State control in 28 States.[1]

Current Dollars

The statistics in this report, as in the others issued by the Census Bureau on Federal, State, and local government finances, are in terms of current dollar amounts. They have not been adjusted for price and wage changes occurring through the years.

Fiscal Years

Data in this report pertain to school system fiscal years that ended June 30, 1991, except for the following: Alabama—September 30, 1991; Colorado—December 31, 1990; Nebraska, Texas, and the Chicago Board of Education—August 31, 1991.

Total and General Expenditure and Revenue Concepts

The data descriptions in tables 6 and 7 are the only ones that use the concept "total" revenue or expenditure. This is distinguished from "general" revenue or expenditure in those tables. The concept of "general" government

[1]All or most of the 2-year colleges in the following 28 States are classified by the Census Bureau as State institutions of higher education: Alabama, Alaska, Arkansas, Colorado, Connecticut, Delaware, Georgia, Hawaii, Indiana, Kentucky, Maine, Massachusetts, Minnesota, Nevada, New Hampshire, New Mexico, North Dakota, Oklahoma, Rhode Island, South Carolina, South Dakota, Tennessee, Utah, Vermont, Virginia, Washington, West Virginia, and Wisconsin.

activities excludes insurance trust and some proprietary operations of government and is employed in other reports in this series to denote the most common government activities. For school systems, the only difference between "total" and "general" financial activities is the money used by the very limited number of employee-retirement funds that some school systems administer directly.[2] All other tables in this report use the "general" concept.

Current Operation and Current Spending

Current operation, a standard Census Bureau expenditure category, consists of payments for salaries, employee benefits (to include local school system employer contributions to State government retirement funds), purchased services, and supplies. It is a component of the expenditure data presented in tables 1 through 5 and tables 14 and 15.

Current spending is a concept which includes public elementary-secondary outlays regardless of the specific unit of government which actually makes the expenditures. This concept—used in tables 6, 7, 8, 11, 12, 16, 17, 19, and 21—is comprised of current operation expenditure and two other items: payments made by the State government on behalf of local education agencies and employer contributions made by those few school systems that administer their own retirement funds (such as the Chicago Board of Education, Hawaii public schools, and the New York City school system). Most of the expenditures made by States on behalf of their school systems are for State retirement funds and social security contributions. These "on behalf of" contributions are displayed by State in table 9. "Current spending" is not presented in other Census Bureau reports because its inclusion with expenditures made at other levels of government leads to double counting.

Instruction Expenditure

This item relates to the instruction function (series 1000) defined in the National Center for Education Statistics (NCES) publication *Financial Accounting for Local and State School Systems*, commonly called *Handbook II, Revised (1990)*. It covers expenditures for regular, special, and vocational programs offered in both the regular school year and summer school. It excludes instructional, student, and other support activities as well as adult education and community services.

Since not all States prescribe the use of the above financial accounting handbook and its definition of instruction for their school systems, some interstate disparities exist. The most significant is that some State accounting systems do not include employee benefit payments or fixed charges in "instruction." Refer to appendix B for descriptions of how the Census Bureau has dealt with these differences.

Intergovernmental Revenues and Educational Revenues From Federal, State, and Local Sources

Intergovernmental revenue is the traditional term used by the Census Bureau to define revenue received from the Federal, State, and local governments. By definition, intergovernmental revenue from Federal Government includes only those amounts that the recipient gets directly from the Federal Government. Federal monies that public school systems receive through State channels are included under intergovernmental revenue from the State. Intergovernmental revenue from local governments includes only amounts that the recipient gets from other local governments. Only tables 6 and 7 of this report use these traditional terms.

The other tables in this report that contain revenue data reference revenue from Federal, State, and local sources. There are significant differences between these terms and the intergovernmental items described above. Revenue from Federal sources includes Federal monies passed through State governments as well as Federal outlays directly received. State source revenue consists of only amounts originating from State governments. Revenue from local sources is comprised of revenues raised locally—including taxes, charges, and miscellaneous revenue. Intergovernmental revenue from local governments is only a small component of revenues from local sources. These terms are used instead of the Census Bureau's traditional intergovernmental revenue terms due to their widespread acceptance by the education data user community.

Both the State intergovernmental revenue shown in tables 6 and 7 and revenue from State sources include State payments made on behalf of school systems. These payments, identified in table 9, are excluded from other Census Bureau government finance reports since they would be duplicated when combining State and local financial data.

Tax Revenues of Dependent School Systems

Dependent school systems receive most of their local revenue from appropriations by their parent government. Although most of these monies come from property tax collections, the exact amounts derived from taxes or other revenue sources available to parent governments for appropriations cannot usually be determined. In this report, this type of revenue appears in a separate category, "parent government contributions."

[2]State governments administer almost all public employee retirement systems that cover teachers and other school employees. However, the following 14 independent school districts still maintain their own retirement systems: Denver, CO; Fulton County, GA; Chicago, IL; Des Moines, IA; Atchison, Hutchinson, Topeka, and Wichita, KS; Duluth, Minneapolis, and St. Paul, MN; Kansas City and St. Louis, MO; and Omaha, NE.

SOURCES OF DATA

Federal, State, and Large County and City Governments

Financial data for these governments were compiled from official records and reports by trained Census Bureau representatives. Federal Government data are based on figures for 1991 that appear in *The Budget of the United States Government for the Fiscal Year 1993*. Much of the data for the States and large local governments (cities with populations of 300,000 or more and counties with populations of 500,000 or more) were obtained by on-site visits to government accounting offices by Census Bureau field staff. Compilation efforts focused on all financial activities of these large governments. Census staff assembled finance data into standard census classifications. Education was one of many functions covered in these compilations.

Other Counties, Cities, Towns, and Special Districts

Information was obtained from Census Bureau mail canvass and by central collection from State government data systems. Both of these sources used detailed questionnaires which asked for financial data for all government activities. As with the larger units described above, education was only one of many functions included.

Elementary-Secondary School Systems

The Census Bureau has made arrangements with State government departments of education to use data from existing finance information collection systems where the data are compatible with this survey's categories. Every State department of education obtains data annually on a wide variety of financial data from elementary-secondary school systems by requiring reports or conducting surveys. The Census Bureau is able to gain access to this information through unique agreements with each State that are summarized below.

1. Completion of Census Bureau questionnaires by State officials (1 State): West Virginia.
2. Compilation from State education agency source documents by Census Bureau staff (6 States): Alaska, Hawaii, Mississippi, New Mexico, Rhode Island, and Utah.
3. Computer tape or disk of data in State agency format which is reformatted by Census Bureau staff (20 States): Arizona, Arkansas, California, Georgia, Idaho, Indiana, Louisiana, Maine, Massachusetts, Michigan, Montana, Nebraska, New Hampshire, New Jersey, North Dakota, Ohio, Oklahoma, South Carolina, Tennessee, and Wisconsin.
4. Computer tape or disk reformatted by State education agency staff (18 States): Alabama, Illinois, Iowa, Kansas, Kentucky, Maryland, Minnesota, Missouri, Nevada, New York, Oregon, Pennsylvania, South Dakota, Texas, Vermont, Virginia, Washington, and Wyoming.
5. Computer printouts of data reformatted by State education agency staff (5 States): Colorado, Connecticut, Delaware, Florida, and North Carolina.

A single office or data base in the departments of education did not always have sufficient information to meet the Census Bureau survey needs. In those instances, other sources—most often different State offices—supplied information to supplement the basic data. The most common types of data needing supplementation were school lunch finances, indebtedness, cash and security holdings, and capital fund transactions.

Higher Education Institutions

Through agreement with the NCES, the Census Bureau obtained financial data for State and local government higher education institutions from the Integrated Postsecondary Education Data System (IPEDS) Finance Survey.

Enrollment, Population, and Personal Income Data

The State totals for enrollment that appear in table 22 are used to calculate the per pupil amounts in tables 12, 18, and 19. They represent fall 1990 memberships published by the NCES. The enrollment figures in tables 16 and 17 for the individual school systems in all States reflect October 1990 enrollments as reported by the State education agencies.

The population data contained in table 22 were obtained from the Census Bureau's Current Population Reports, Series P-25. The personal income data, which were used to calculate the data for tables 20 and 21, were taken from the U.S. Department of Commerce's Survey of Current Business.

SURVEY METHODOLOGY

The information collected is intended to provide a complete picture of a government's financial activity. All revenues by source, all expenditures by major program and object, indebtedness, and cash and security holdings of independent units are requested for all funds.

The Census Bureau has attempted to identify all central sources for public elementary-secondary finance data. Most of these sources exist at the State government level. Many State agencies, especially State education agencies, collect financial data for the local units within their domains.

The collection arrangements have a number of distinct advantages. First, because the Census Bureau is able to use data from the State government data systems, this lessens the response burden on local school system administrators. Second, the close relationships between local school systems and State departments of education virtually eliminates nonresponse problems. Perhaps most important, however, is the fact that this collection system yields high quality data. The audit, review, edit and correction procedures employed by State departments prior to providing the information to the Census Bureau help make the data superior to what could be collected from other sources.

The extensive use of central collection of elementary-secondary finance data requires the maintenance of State-specific crosswalks that define the State data items which make up each of the items collected by the Census Bureau. Edit checks identify cash and debt flow problems, significant current year/prior year differences, illogical salary/current spending relationships, out-of-scope per pupil expenditures, and other peculiarities. Census examiners resolve edit and other problems by rechecking data sources for entry errors, reviewing State and other reports which contain the same type of information, and making followup calls to State and local officials.

The Census Bureau processed parent governments separately from their dependent school systems because they each required a different level of detail. Parent governments contain financial data for all functions performed by the government. The dependent school system record contains data pertaining to only the education function. The detail of items collected for dependent school systems was far greater than the detail that existed for education items collected for their parent governments. After the dependent school system finance records were edited, reviewed, and corrected, their data were summed and overlaid into their parent government finance records. This overlay ensured that the education data presented for parent governments were consistent with the detail processed for their dependent school systems.

Financial data for school systems were summed to create State aggregates. Census Bureau staff reviewed State aggregates for consistency with prior year information and compared them to State totals released by State education agencies and financial data collected in the National Public Education Financial Survey by NCES. During the review of State aggregates, Census Bureau technical staff requested assistance from State officials and NCES to resolve differences. Most of these differences involved the inclusion of State "payments on behalf" of local education agencies in State education agency and NCES totals. The State education agencies and NCES furnished information about these payments that enabled us to provide State source revenues and current spending categories shown in tables 8 through 12 and 16 through 21.

The 1991 State totals are based on universe data for the institutions of higher education and on a combination of sample and universe data for the elementary-secondary school districts whose State education agencies supplied complete responses for all of the data requested. This occurred for all but 13 States. In these States, the State aggregate data were estimated from the school districts which are on the Census Bureau's annual sample panel of local governments. Those State aggregates are therefore subject to sampling variations. The States, and their coefficient of variation for total elementary-secondary education expenditure (in percent) are listed below:

State	Coefficient of variation (Percent)
Arizona	.5
Arkansas	.7
Colorado	.2
Georgia	.6
Kentucky	.6
Mississippi	.9
Montana	.7
New Jersey	.4
New Mexico	.7
Oklahoma	1.2
Oregon	.3
South Dakota	.9
Utah	.3

LIMITATIONS OF DATA

Finance amounts presented in this report are statistical in nature and do not represent an accounting statement. Therefore, a difference between a school system's revenues and expenditures does not indicate a "budget" surplus or deficit. Large capital outlay expenditures, debt issuance or retirement, and changes in cash and security holdings are all factors that have important influences on the balance between revenues and expenditures.

In spite of efforts to identify and resolve errors, some mistakes and inconsistencies in official reporting and processing have undoubtedly escaped detection. Other inconsistencies have been detected and are published with the caveats shown in appendix B. These inconsistencies arise from the fact that each State education agency collects a varying level of detail. Although States collect much more education finance detail than the Census Bureau, there are instances when certain States cannot provide items requested. Use of different financial accounting handbooks by the State education agencies also results in data inconsistencies.

AVAILABILITY OF DATA

Copies of this report are available from the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402 and U.S. Department of Commerce District Offices.

Computer tapes containing financial data for each school system processed in the survey year are also available. For details, contact the Data User Services Division, Customer Services (tapes), Bureau of the Census, Washington, DC 20233.

ACKNOWLEDGMENT

The generous cooperation of State education agency personnel is gratefully acknowledged. The time and effort extended by these individuals made it possible to produce this report while imposing a minimum burden on local school officials. The Census Bureau also appreciates the dedication of local school officials in providing accurate fiscal data to their State education agencies.

MEANING OF ABBREVIATIONS AND SYMBOLS

The abbreviations and symbols in the tables have the following meanings:

-	Represents zero or rounds to zero.
NA	Not available.
X	Not applicable.

FINDINGS

Public education expenditures from the Federal, State, and local governments amounted to $329 billion in 1990-91, up about 8 percent from the prior year.

Public education spending in California was $38.5 billion, the highest in the nation. That was over $10 billion more than the second highest state, New York, which spent $27.8 billion.

State and local governments spent $309.3 billion in 1990-91 up 7.3 percent from the prior year. Of the total, 70 percent was spent on elementary and secondary education with 25 percent spent on higher education.

Elementary and secondary education revenues from all government sources totaled $224 billion: 6 percent was contributed from the Federal government, 47.3 percent from State governments, and 46.7 percent from local governments. The State governments supplied over $106 billion and local governments contributed almost $105 billion for elementary and secondary education in 1990-91. Although State-local funding is almost even for the U.S. total, there is great diversity in the source of funding for elementary and secondary education among the States (see figure 4 and table 10).

The Federal government distributed $13.3 billion (not counting the value of donated school lunch commodities) for elementary and secondary education in 1990-91. Slightly over 87 percent of all local revenues, or $91.3 billion, came from local tax sources. These comprised $69.1 billion from taxes of independent school districts; $19.1 billion from parent governments of dependent school systems; and $3 billion from education taxes raised by counties and cities.

Of the total expenditures for elementary and secondary education, current expenditures made up 89.8 percent and capital outlay 8.2 percent in 1990-91.

Instructional salaries is the largest expenditure category for public elementary and secondary education. These expenditures equaled $91.3 billion in 1990-91 and accounted for over 40 percent of the total.

Pupil enrollment for elementary and secondary education was 41,255,297 in 1990-91, up from 40,573,365 in the prior year. California had the largest enrollment of all the states with 4,950,474 followed by Texas with 3,382,887.

Figure 1.
Public Education Spending by Federal, State, and Local Governments: 1990-91
(In billions of dollars)

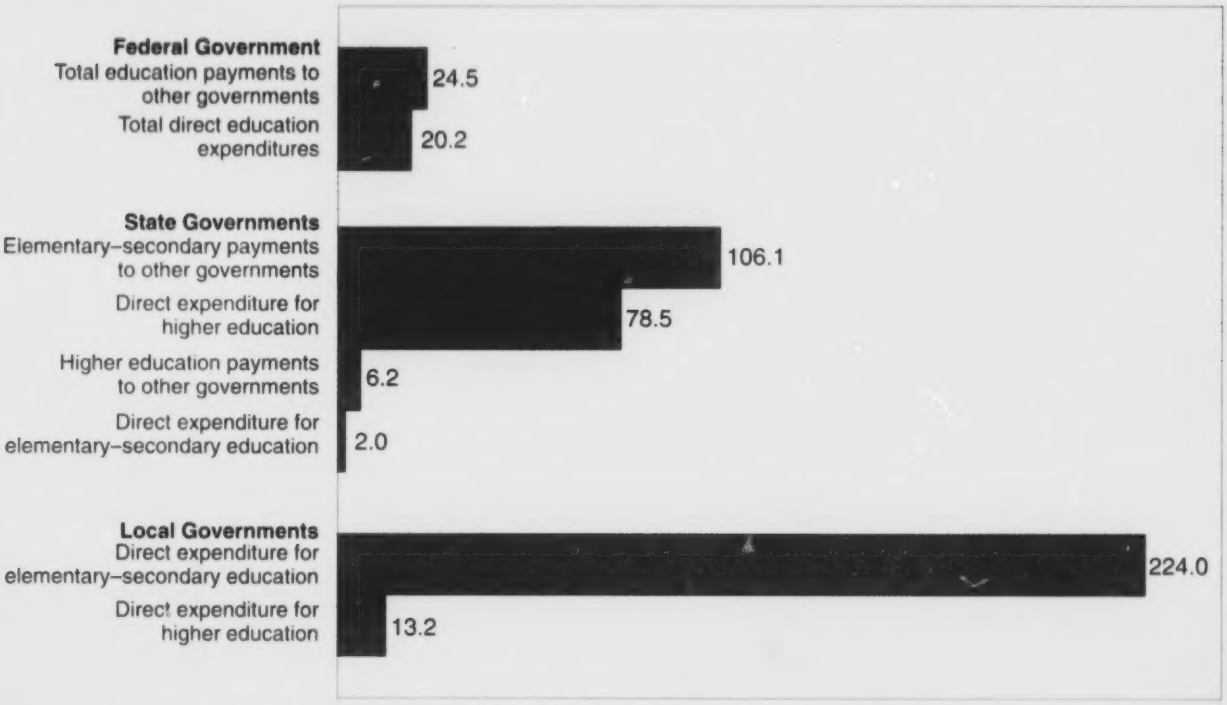


Figure 2.
Percent Distribution of Public Elementary–Secondary Education Revenue: 1990-91

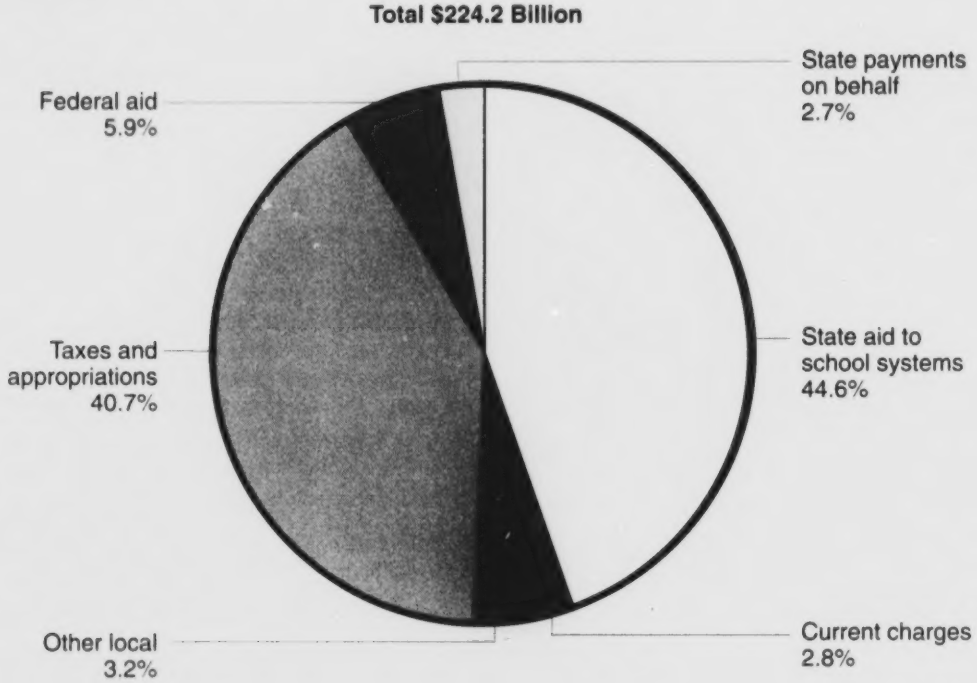


Figure 3.
Percent Distribution of Public Elementary–Secondary Education Expenditure: 1990-91

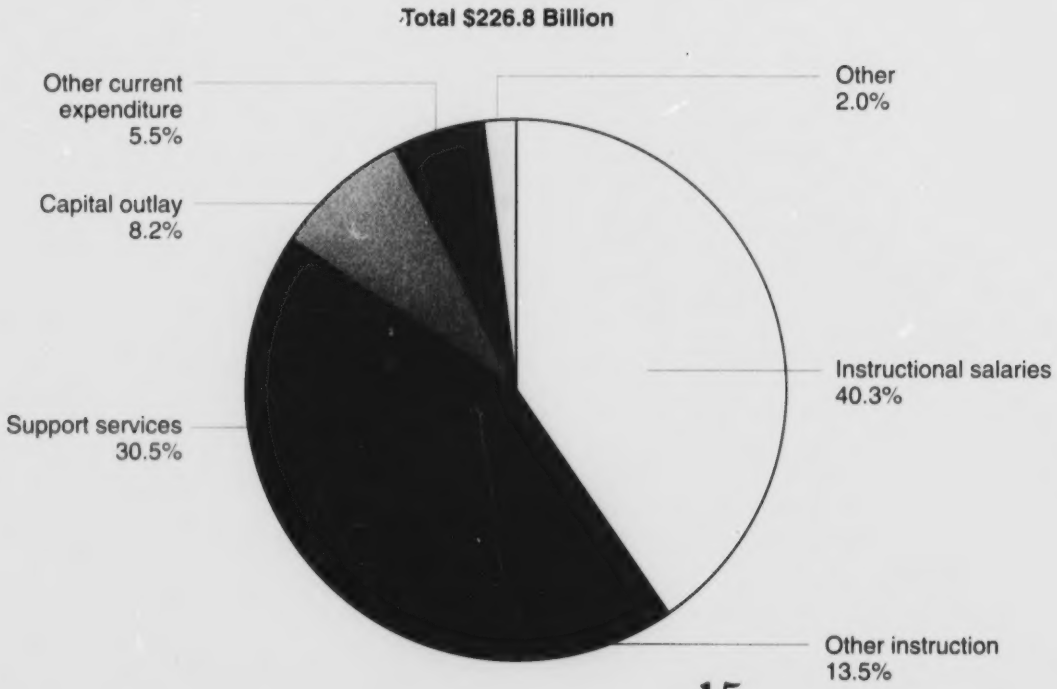


Figure 4.
Elementary–Secondary Education Revenues From Federal, State, and Local Sources: 1990-91

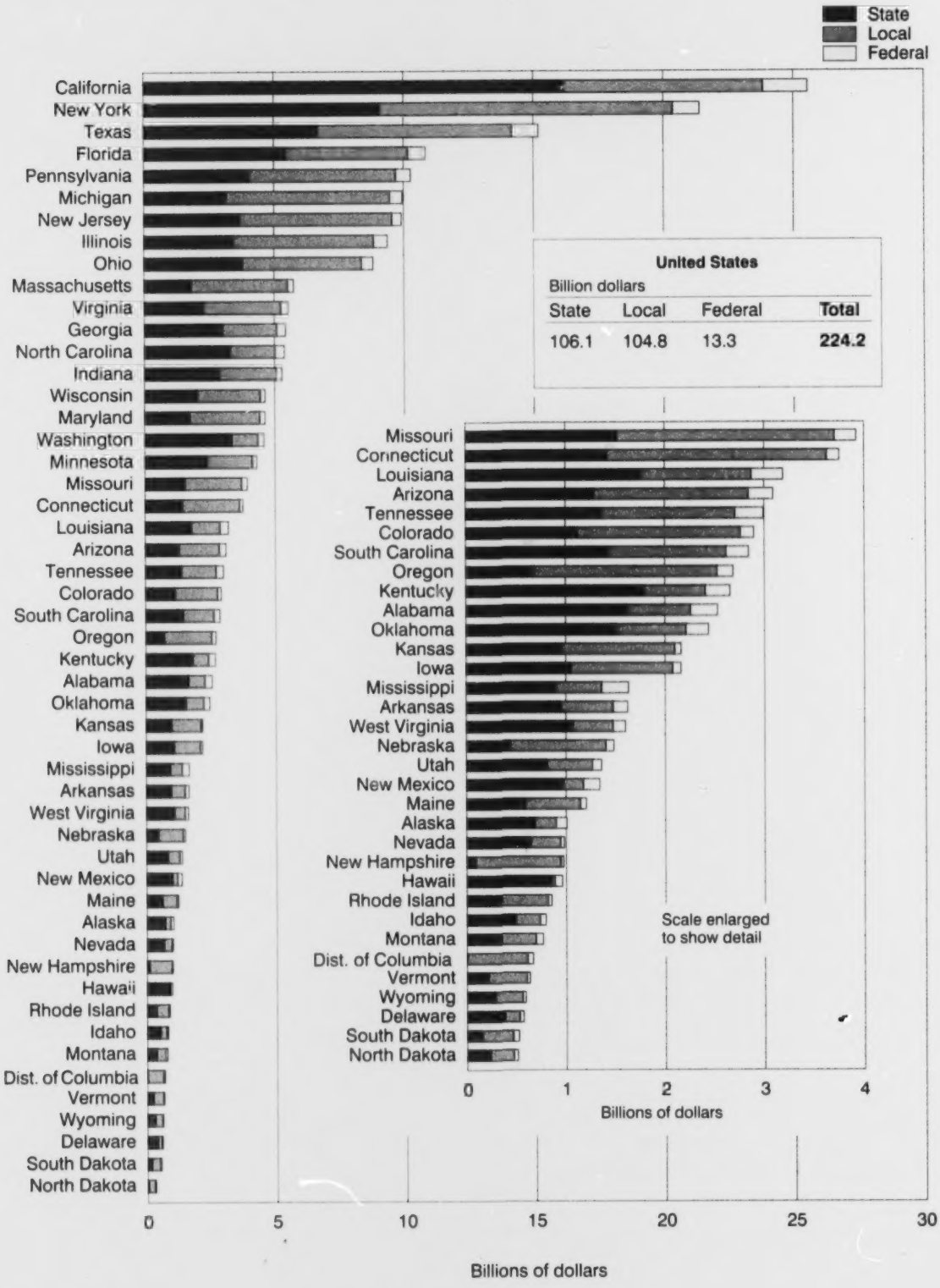
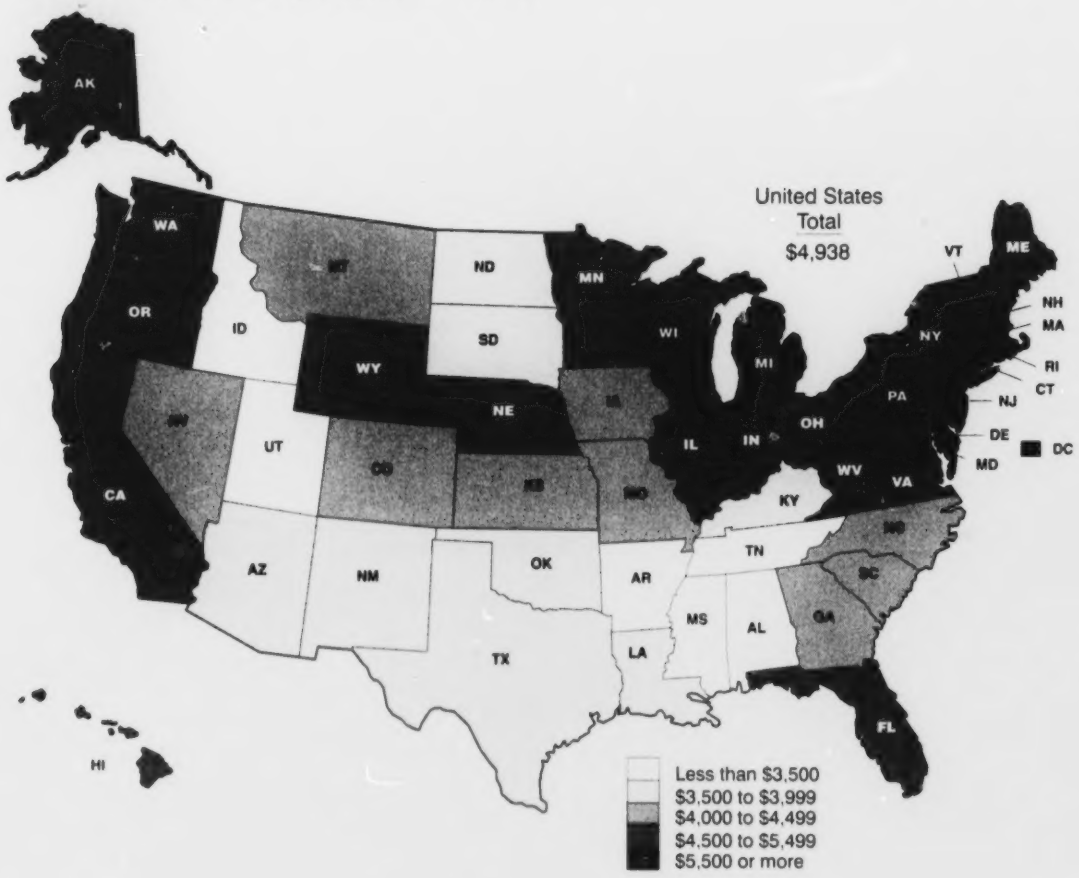


Figure 5.
Current Spending Per Pupil for Elementary-Secondary Education by Public School Systems: 1990-91



Statistical Tables

Table 1. Summary of Federal, State, and Local Government Expenditures for Education by Level of Government: 1990-91 and Prior Periods

[Million dollars. Detail may not add to total due to rounding. For meaning of abbreviations and symbols, see text]

Item	1990-91	1989-90	1988-89	1987-88	1986-87	Percent change		Percent distribution	
						From 1989-90 to 1990-91	From 1986-87 to 1990-91	1990-91	1986-87
All governments, total[1]	**329 484**	**305 552**	**280 738**	**258 980**	**240 647**	**7.8**	**36.9**	**(X)**	**(X)**
Federal Government[2]	**44 719**	**40 181**	**36 485**	**33 816**	**32 018**	**11.3**	**39.7**	**100.0**	**100.0**
Intergovernmental[3]	24 537	22 757	21 645	19 539	17 988	7.8	36.4	54.9	56.2
School lunch and milk programs	4 246	3 822	3 595	3 408	3 469	11.1	22.4	9.5	10.8
Compensatory education	4 985	4 285	4 013	3 866	3 088	16.3	61.4	11.1	9.6
Department of Energy-research and development	2 357	2 565	2 538	2 240	2 189	-8.1	7.7	5.3	6.8
Direct	20 182	17 404	16 840	14 277	14 028	16.0	43.9	45.1	43.8
Department of Education	13 669	12 562	11 858	9 913	9 179	8.8	48.9	30.6	28.7
Other	6 513	4 842	4 982	4 364	4 849	34.5	34.3	14.6	15.1
State and local governments[1]	**309 302**	**288 148**	**263 898**	**242 683**	**226 619**	**7.3**	**36.5**	**100.0**	**100.0**
Direct	309 302	288 148	263 898	242 683	226 619	7.3	36.5	100.0	100.0
Elementary and secondary	217 643	202 009	185 171	169 694	158 910	7.7	36.7	70.4	69.2
Current operation	197 791	183 953	170 587	157 906	145 555	7.5	35.9	63.9	64.2
Capital outlay	19 852	18 057	14 584	11 789	11 355	9.9	74.8	6.4	5.0
Construction	12 363	10 636	9 274	7 571	7 438	16.2	66.2	4.0	3.3
Other capital outlay	7 489	7 421	5 310	4 218	3 917	.9	91.2	2.4	1.7
Higher education	78 749	73 418	67 550	62 688	60 073	7.3	31.1	25.5	26.5
Current operation	71 685	65 977	60 699	56 291	53 932	8.7	32.9	23.2	23.8
Capital outlay	7 064	7 441	6 851	6 397	6 141	-5.1	15.0	2.3	2.7
Construction	3 950	3 953	3 746	3 053	3 280	-.1	20.4	1.3	1.4
Other capital outlay	3 114	3 488	3 105	3 344	2 860	-10.7	8.9	1.0	1.3
Assistance and subsidies	5 532	4 928	4 238	4 043	3 974	12.3	39.2	1.8	1.8
Other education	7 379	7 793	6 939	6 259	5 662	-5.3	30.3	2.4	2.5
State governments	**196 648**	**184 935**	**173 184**	**159 800**	**149 901**	**6.3**	**31.2**	**100.0**	**100.0**
Intergovernmental	116 180	109 438	104 601	95 391	88 253	6.2	31.6	59.1	58.9
Elementary and secondary	109 804	103 375	98 811	90 055	83 440	6.2	31.6	55.8	55.7
Higher education	6 208	5 869	5 616	5 145	4 665	5.8	33.1	3.2	3.1
Other education	168	195	174	191	148	-13.8	13.5	.1	.1
Direct	80 468	75 497	68 583	64 110	61 647	6.6	30.5	40.9	41.1
Elementary and secondary	1 997	1 798	1 417	1 398	1 301	11.1	53.5	1.0	.9
Current operation	1 570	1 411	1 190	1 099	1 103	11.3	42.3	.8	.7
Capital outlay	428	388	227	299	198	10.3	116.2	.2	.1
Construction	374	334	157	231	132	12.0	183.3	.2	.1
Other capital outlay	54	54	71	68	66	–	-18.2	–	–
Higher education	65 560	60 978	55 988	52 410	50 710	7.5	29.3	33.3	33.8
Current operation	59 437	54 612	50 080	46 763	45 247	8.8	31.4	30.2	30.2
Capital outlay	6 123	6 366	5 908	5 647	5 464	-3.8	12.1	3.1	3.6
Construction	3 429	3 390	3 221	2 675	2 983	1.2	15.0	1.7	2.0
Other capital outlay	2 694	2 976	2 687	2 972	2 481	-9.5	8.6	1.4	1.7
Assistance and subsidies	5 532	4 928	4 238	4 043	3 974	12.3	39.2	2.8	2.7
Other education	7 379	7 793	6 939	6 259	5 662	-5.3	30.3	3.8	3.8
Local governments[1]	**229 263**	**213 128**	**195 718**	**178 879**	**165 208**	**7.6**	**38.8**	**100.0**	**100.0**
Intergovermental	429	477	402	306	235	-10.1	82.6	.2	.1
Elementary and secondary	361	393	328	297	218	-8.1	65.6	.2	.1
Higher education	67	84	74	8	17	-20.2	294.1	–	–
Direct	228 834	212 652	195 316	178 574	164 971	7.6	38.7	99.8	99.9
Elementary and secondary	215 645	200 211	183 754	168 296	155 609	7.7	38.6	94.1	94.2
Current operation	196 221	182 542	169 397	156 806	144 452	7.5	35.8	85.6	87.4
Capital outlay	19 424	17 669	14 357	11 490	11 157	9.9	74.1	8.5	6.8
Construction	11 988	10 302	9 118	7 340	7 306	16.4	64.1	5.2	4.4
Other capital outlay	7 436	7 367	5 239	4 150	3 851	.9	93.1	3.2	2.3
Higher education	13 189	12 441	11 562	10 278	9 362	6.0	40.9	5.8	5.7
Current operation	12 247	11 365	10 619	9 527	8 685	7.8	41.0	5.3	5.3
Capital outlay	941	1 076	943	750	677	-12.5	39.0	.4	.4
Construction	521	563	525	379	298	-7.5	74.8	.2	.2
Other capital outlay	420	513	419	372	380	-18.1	10.5	.2	.2
County governments	**19 821**	**18 395**	**16 677**	**15 229**	**14 023**	**7.8**	**41.3**	**100.0**	**100.0**
Intergovermental	837	1 012	951	904	907	-17.3	-7.7	4.2	6.5
Elementary and secondary	721	906	855	812	822	-20.6	-12.3	3.6	5.9
Higher education	116	103	96	91	85	12.6	36.5	.6	.6
Direct	18 984	17 384	15 726	14 325	13 116	9.2	44.7	95.8	93.5
Elementary and secondary	16 828	15 385	13 856	12 645	11 593	9.4	45.2	84.9	82.7
Current operation	15 244	13 943	12 729	11 673	10 790	9.3	41.3	76.9	76.9
Capital outlay	1 584	1 443	1 126	972	803	9.8	97.3	8.0	5.7
Construction	1 233	1 103	794	727	632	11.8	95.1	6.2	4.5
Other capital outlay	351	339	332	245	171	3.5	105.3	1.8	1.2
Higher education	2 156	1 999	1 870	1 680	1 523	7.9	41.6	10.9	10.9
Current operation	2 018	1 808	1 684	1 535	1 395	11.6	44.7	10.2	9.9
Capital outlay	138	190	186	145	128	-27.4	7.8	.7	.9
Construction	88	121	131	96	70	-27.3	25.7	.4	.5
Other capital outlay	50	69	54	49	58	-27.5	-13.8	.3	.4
Municipal governments	**18 793**	**17 368**	**16 208**	**14 591**	**13 419**	**8.2**	**40.0**	**100.0**	**100.0**
Intergovermental	492	437	430	335	240	12.6	105.0	2.6	1.8
Elementary and secondary	411	338	345	312	218	21.6	88.5	2.2	1.6
Higher education	81	99	85	23	22	-18.2	268.2	.4	.2

See footnotes at end of table.

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Table 1. Summary of Federal, State, and Local Government Expenditures for Education by Level of Government: 1990-91 and Prior Periods—Con.

[Million dollars. Detail may not add to total due to rounding. For meaning of abbreviations and symbols, see text]

Item	1990-91	1989-90	1988-89	1987-88	1986-87	Percent change: From 1989-90 to 1990-91	Percent change: From 1986-87 to 1990-91	Percent distribution: 1990-91	Percent distribution: 1986-87
State and local governments—Con.									
Local governments—Con.									
Municipal governments—Con.									
Direct	18 301	16 931	15 778	14 256	13 179	8.1	38.9	97.4	98.2
Elementary and secondary	17 847	16 459	15 291	13 826	12 759	8.4	39.9	95.0	95.1
Current operation	16 402	15 513	14 463	13 251	12 200	5.7	34.4	87.3	90.9
Capital outlay	1 444	946	826	575	558	52.6	158.8	7.7	4.2
Construction	1 228	759	656	418	407	61.8	201.7	6.5	3.0
Other capital outlay	216	187	170	157	151	15.5	43.0	1.1	1.1
Higher education	454	472	487	430	420	-3.8	8.1	2.4	3.1
Current operation	449	463	475	414	407	-3.0	10.3	2.4	3.0
Capital outlay	5	9	12	17	14	-44.4	-64.3	-	.1
Construction	1	3	4	7	5	-66.7	-80.0	-	-
Other capital outlay	5	6	8	10	9	-16.7	-44.4	-	.1
Township governments	**5 600**	**5 304**	**4 896**	**4 358**	**3 862**	**5.6**	**45.0**	**100.0**	**100.0**
Intergovernmental	598	527	505	457	361	13.5	65.7	10.7	9.3
Elementary and secondary	598	527	505	457	361	13.5	65.7	10.7	9.3
Higher education	-	-	-	-	-	—	—	-	-
Direct	5 002	4 777	4 391	3 901	3 501	4.7	42.9	89.3	90.7
Elementary and secondary	5 002	4 777	4 391	3 901	3 501	4.7	42.9	89.3	90.7
Current operation	4 644	4 418	4 060	3 681	3 371	5.1	37.8	82.9	87.3
Capital outlay	358	358	331	220	130	-	175.4	6.4	3.4
Construction	287	282	261	158	72	1.8	298.6	5.1	1.9
Other capital outlay	71	77	70	61	58	-7.8	22.4	1.3	1.5
Higher education	-	-	-	-	-	(X)	(X)	-	-
Current operation	-	-	-	-	-	(X)	(X)	-	-
Capital outlay	-	-	-	-	-	(X)	(X)	-	-
Construction	-	-	-	-	-	(X)	(X)	-	-
Other capital outlay	-	-	-	-	-	(X)	(X)	-	-
School district governments	**187 111**	**174 116**	**159 860**	**146 529**	**135 378**	**7.5**	**38.2**	**100.0**	**100.0**
Intergovernmental	593	603	545	493	382	-1.7	55.2	.3	.3
Elementary and secondary	593	603	545	493	382	-1.7	55.2	.3	.3
Higher education	-	-	-	-	-	(X)	(X)	-	-
Direct	186 518	173 512	159 314	146 036	134 996	7.5	38.2	99.7	99.7
Elementary and secondary	175 940	163 542	150 109	137 869	127 577	7.6	37.9	94.0	94.2
Current operation	159 931	148 661	138 142	128 198	117 993	7.6	35.5	85.5	87.2
Capital outlay	16 009	14 881	11 967	9 670	9 584	7.6	67.0	8.6	7.1
Construction	9 212	8 118	7 302	5 964	6 114	13.5	50.7	4.9	4.5
Other capital outlay	6 797	6 763	4 665	3 886	3 470	.5	95.9	3.6	2.6
Higher education	10 578	9 970	9 205	8 168	7 419	6.1	42.6	5.7	5.5
Current operation	9 780	9 093	8 459	7 579	6 884	7.6	42.1	5.2	5.1
Capital outlay	798	876	746	589	535	-8.9	49.2	.4	.4
Construction	433	439	389	276	223	-1.4	94.2	.2	.2
Other capital outlay	365	437	357	312	313	-16.5	16.6	.2	.2
Special district governments	**41**	**53**	**107**	**55**	**60**	**-22.6**	**-31.7**	**100.0**	**100.0**
Intergovermental	12	5	1	-	6	140.0	100.0	29.3	10.0
Elementary and secondary	12	5	1	-	6	140.0	100.0	29.3	10.0
Higher education	-	-	-	-	-	(X)	(X)	-	-
Direct	29	48	107	55	55	-39.6	-47.3	70.7	91.7
Elementary and secondary	29	48	107	55	55	-39.6	-47.3	70.7	91.7
Current operation	-	8	3	2	10	-100.0	-100.0	-	16.7
Capital outlay	29	40	104	53	44	-27.5	-34.1	70.7	73.3
Construction	28	39	103	52	44	-28.2	-36.4	68.3	73.3
Other capital outlay	1	1	1	1	1	—	—	2.4	1.7
Higher education	-	-	-	-	-	(X)	(X)	-	-
Current operation	-	-	-	-	-	(X)	(X)	-	-
Capital outlay	-	-	-	-	-	(X)	(X)	-	-
Construction	-	-	-	-	-	(X)	(X)	-	-
Other capital outlay	-	-	-	-	-	(X)	(X)	-	-

[1]Duplicative interschool system transactions are excluded.
[2]See appendix D for expanded detail.
[3]Includes amounts for categories not shown separately.

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Table 2. Summary of State and Local Government Expenditures for Education: 1990-91

[Million dollars. Detail may not add to total due to rounding. For meaning of abbreviations and symbols, see text]

Geographic area	Elementary and secondary					Higher education					
				Capital outlay				Capital outlay			
	Total[1]	Total[1]	Current operation	Total	Construction	Total[1]	Current operation	Total	Construction	Assistance and subsidies	Other education
United States	**309 302**	**217 643**	**197 791**	**19 852**	**12 363**	**78 749**	**71 685**	**7 064**	**3 950**	**5 532**	**7 379**
Alabama	4 364	2 516	2 308	210	157	1 436	1 262	173	108	54	356
Alaska	1 303	967	873	94	75	281	257	24	14	3	52
Arizona	4 608	2 983	2 453	531	448	1 489	1 356	133	67	67	69
Arkansas	2 321	1 469	1 360	109	60	667	605	62	36	30	154
California	38 542	26 498	24 285	2 214	1 282	10 646	9 979	667	334	735	663
Colorado	4 324	2 885	2 582	303	224	1 355	1 212	143	86	48	38
Connecticut	4 346	3 464	3 206	257	216	698	680	18	2	48	137
Delaware	1 013	575	550	25	15	365	337	28	23	23	51
District of Columbia	721	620	572	49	31	101	98	4	1	-	-
Florida	14 790	11 080	9 381	1 699	991	3 031	2 734	297	197	214	486
Georgia	7 191	5 310	4 717	593	20	1 555	1 373	182	110	47	279
Hawaii	1 269	783	653	130	103	467	412	55	28	4	15
Idaho	1 148	755	670	85	66	348	298	49	28	9	37
Illinois	12 712	8 772	8 103	669	374	3 284	2 972	312	149	350	306
Indiana	6 937	4 580	4 108	473	290	2 076	1 813	262	162	148	134
Iowa	3 698	2 292	2 103	189	104	1 259	1 144	115	51	82	65
Kansas	3 080	2 005	1 876	129	54	975	901	74	25	35	65
Kentucky	3 759	2 313	2 180	133	36	1 128	996	132	72	67	250
Louisiana	4 463	3 038	2 864	174	54	1 175	1 091	84	19	59	192
Maine	1 581	1 189	1 046	144	62	332	307	25	12	19	41
Maryland	6 431	4 255	3 900	355	279	1 927	1 747	180	128	110	139
Massachusetts	6 352	4 640	4 568	272	240	1 233	1 162	71	34	125	154
Michigan	12 984	8 661	8 117	745	386	3 789	3 432	357	207	244	89
Minnesota	6 258	4 271	3 835	437	189	1 706	1 576	130	63	137	144
Mississippi	2 598	1 643	1 544	98	59	821	747	74	43	37	98
Missouri	5 336	3 929	3 461	467	322	1 234	1 160	74	36	65	109
Montana	1 054	742	694	48	19	210	199	11	2	14	88
Nebraska	2 143	1 417	1 294	123	80	652	596	56	26	23	50
Nevada	1 532	1 178	848	331	299	322	274	48	19	7	25
New Hampshire	1 252	977	890	87	60	240	238	2	1	2	33
New Jersey	10 538	8 392	7 968	424	224	1 846	1 601	246	188	185	115
New Mexico	2 041	1 287	1 148	138	129	679	623	56	32	24	52
New York	27 821	21 871	20 111	1 760	1 456	4 856	4 482	374	273	689	405
North Carolina	7 949	5 236	4 646	589	487	2 457	2 219	238	127	70	188
North Dakota	849	490	470	20	8	323	291	32	22	13	23
Ohio	12 468	8 801	8 377	423	271	3 182	2 840	341	172	321	185
Oklahoma	3 430	2 385	2 100	285	157	911	823	88	28	49	86
Oregon	3 897	2 626	2 524	102	17	1 140	986	155	105	57	73
Pennsylvania	13 447	10 241	9 209	1 032	892	2 127	1 925	202	126	540	539
Rhode Island	1 213	845	802	43	32	278	263	15	6	24	66
South Carolina	4 237	2 852	2 544	308	231	1 173	1 107	66	47	45	167
South Dakota	747	545	518	28	17	171	156	15	5	4	26
Tennessee	4 550	2 834	2 636	197	136	1 446	1 225	221	151	46	225
Texas	19 914	13 931	12 727	1 203	284	5 533	5 080	453	207	190	261
Utah	2 254	1 369	1 238	130	69	804	717	87	44	22	59
Vermont	900	592	569	23	13	251	236	16	7	29	28
Virginia	7 954	5 579	4 942	637	488	2 063	1 893	169	101	114	198
Washington	7 114	4 876	3 964	912	669	1 919	1 702	217	123	134	186
West Virginia	1 975	1 360	1 267	92	39	518	488	30	3	22	76
Wisconsin	7 051	4 741	4 459	281	140	2 043	1 855	188	75	135	132
Wyoming	839	580	531	49	26	229	214	15	5	16	15

[1]Duplicative interschool system transactions are excluded.

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Table 3. Summary of State Government Expenditures for Education by State: 1990-91

[Thousand dollars. Detail may not add to total due to rounding. For meaning of abbreviations and symbols, see text]

Geographic area		Intergovernmental				Direct		
							Elementary and secondary	
	Total	Total	Elementary and secondary	Higher education	Other education	Total	Total	Current operation
United States	**196 646 184**	**116 179 880**	**109 803 741**	**6 207 690**	**168 429**	**80 488 304**	**1 997 405**	**1 589 538**
Alabama	3 508 818	1 633 403	1 633 403	-	-	1 875 415	29 672	29 672
Alaska	1 098 062	566 525	566 525	-	-	531 537	195 893	181 578
Arizona	2 807 281	1 536 241	1 447 418	88 823	-	1 271 040	-	-
Arkansas	1 840 883	989 257	989 257	-	-	851 626	-	-
California	27 217 855	18 453 791	15 649 168	2 804 623	-	8 764 064	131 358	131 358
Colorado	2 653 866	1 274 683	1 259 794	14 674	215	1 379 183	-	-
Connecticut	2 334 659	1 452 056	1 452 056	-	-	882 603	-	-
Delaware	758 217	319 492	319 328	-	164	438 725	-	-
Florida	9 096 937	6 386 539	5 718 882	667 657	-	2 710 398	-	-
Georgia	5 199 458	3 331 239	3 331 239	-	-	1 868 219	-	-
Hawaii	1 268 863	-	-	-	-	1 268 863	783 046	652 911
Idaho	862 416	506 779	493 245	13 534	-	355 637	-	-
Illinois	7 206 280	4 220 261	3 975 151	245 110	-	2 986 019	8 198	-
Indiana	4 591 219	2 234 966	2 234 966	-	-	2 356 253	-	-
Iowa	2 581 131	1 472 782	1 382 359	90 423	-	1 108 349	-	-
Kansas	1 945 407	1 108 633	1 064 662	43 971	-	836 774	-	-
Kentucky	3 309 670	1 863 952	1 863 653	64	235	1 445 718	-	-
Louisiana	3 464 812	2 028 603	2 028 006	-	597	1 436 209	21 046	21 046
Maine	960 894	559 894	555 779	2 313	1 802	401 000	9 614	9 369
Maryland	3 353 612	1 647 152	1 566 503	80 649	-	1 706 460	136 723	136 723
Massachusetts	3 299 520	1 793 660	1 793 660	-	-	1 505 860	-	-
Michigan	6 948 119	3 536 310	3 340 976	195 334	-	3 411 809	-	-
Minnesota	4 501 100	2 640 497	2 636 791	3 636	70	1 860 603	-	-
Mississippi	1 902 486	1 184 607	1 114 015	70 438	154	717 879	-	-
Missouri	3 454 018	2 280 015	2 212 531	67 484	-	1 174 003	-	-
Montana	752 810	451 041	447 859	3 182	-	301 769	-	-
Nebraska	1 161 219	561 576	524 008	32 590	4 978	599 643	-	-
Nevada	997 787	644 207	644 207	-	-	353 580	-	-
New Hampshire	404 343	129 870	129 870	-	-	274 473	-	-
New Jersey	5 830 322	3 684 163	3 545 502	138 661	-	2 146 159	214 355	208 374
New Mexico	1 777 914	1 087 662	1 070 661	17 001	-	690 252	-	-
New York	14 580 528	9 778 590	9 305 613	319 211	153 766	4 801 938	713	-
North Carolina	6 258 105	4 031 386	3 601 705	429 681	-	2 226 719	65 729	28 497
North Dakota	622 666	263 073	261 471	1 418	184	359 593	-	-
Ohio	8 008 509	4 561 497	4 496 935	64 562	-	3 447 012	-	-
Oklahoma	2 597 006	1 540 251	1 539 731	-	520	1 056 755	11 490	11 490
Oregon	1 891 945	955 614	865 670	89 665	279	936 331	-	-
Pennsylvania	6 892 290	3 993 875	3 871 086	121 407	1 382	2 898 415	61 074	1 234
Rhode Island	724 989	357 091	357 091	-	-	367 898	-	-
South Carolina	3 021 894	1 609 258	1 609 258	-	-	1 412 636	28 330	28 308
South Dakota	409 004	206 979	206 979	-	-	202 025	-	-
Tennessee	3 074 195	1 357 413	1 357 413	-	-	1 716 782	-	-
Texas	12 310 342	7 397 965	6 836 557	560 550	858	4 912 377	128 978	128 978
Utah	1 804 567	918 887	918 887	-	-	885 680	-	-
Vermont	540 115	231 612	231 611	-	1	308 503	-	-
Virginia	4 868 391	2 493 303	2 492 818	-	485	2 375 088	-	-
Washington	5 748 501	3 339 059	3 336 320	-	2 739	2 409 442	171 186	-
West Virginia	1 721 050	1 105 236	1 105 236	-	-	615 814	-	-
Wisconsin	3 948 375	2 101 612	2 101 612	-	-	1 846 763	-	-
Wyoming	535 714	357 303	316 274	41 029	-	178 411	-	-

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Table 3. Summary of State Government Expenditures for Education by State: 1990-91—Con.

[Thousand dollars. Detail may not add to total due to rounding. For meaning of abbreviations and symbols, see text]

Geographic area	Direct—Con.									
	Elementary and secondary—Con.			Higher education						
	Capital outlay					Capital outlay				
	Total	Construction	Other capital outlay	Total	Current operation	Total	Construction	Other capital outlay	Assistance and subsidies	Other education
United States	**427 867**	**374 279**	**53 588**	**65 589 968**	**59 437 235**	**6 122 723**	**3 428 816**	**2 693 907**	**5 532 171**	**7 378 770**
Alabama	-	-	-	1 435 808	1 262 419	173 389	108 228	65 161	53 873	356 082
Alaska	14 315	9 041	5 274	281 192	256 970	24 222	14 049	10 173	2 506	51 948
Arizona	-	-	-	1 135 005	1 026 107	108 898	73 953	34 945	66 893	69 142
Arkansas	-	-	-	667 107	604 634	62 473	35 876	26 597	30 411	154 106
California	-	-	-	7 234 453	6 781 186	453 267	225 658	227 609	735 287	662 966
Colorado	-	-	-	1 295 084	1 156 248	138 836	84 783	54 073	48 183	35 916
Connecticut	-	-	-	697 710	679 601	18 109	2 359	15 750	47 889	137 004
Delaware	-	-	-	364 566	336 710	27 856	22 758	5 098	22 846	51 313
Florida	-	-	-	2 031 172	1 839 977	191 195	115 113	76 082	213 590	465 636
Georgia	-	-	-	1 541 624	1 360 522	181 102	109 969	71 133	47 410	279 185
Hawaii	130 135	103 273	26 862	466 664	412 076	54 588	27 586	27 002	4 017	15 136
Idaho	-	-	-	310 213	263 540	46 673	27 594	19 079	8 829	36 595
Illinois	8 198	8 198	-	2 321 800	2 072 370	249 430	123 588	125 842	350 295	305 726
Indiana	-	-	-	2 075 748	1 813 318	262 430	161 804	100 626	146 078	134 427
Iowa	-	-	-	961 584	869 794	91 790	36 873	54 917	82 033	64 732
Kansas	-	-	-	736 409	679 175	57 234	20 071	37 163	35 126	65 239
Kentucky	-	-	-	1 127 846	996 038	131 808	72 489	59 319	67 386	250 486
Louisiana	-	-	-	1 165 085	1 081 454	83 631	18 591	65 040	58 543	191 535
Maine	245	90	155	331 659	306 801	24 858	12 009	12 849	18 907	40 820
Maryland	-	-	-	1 320 719	1 159 139	161 580	118 178	43 402	110 395	138 623
Massachusetts	-	-	-	1 226 872	1 155 956	70 916	34 148	36 768	124 704	154 284
Michigan	-	-	-	3 078 435	2 772 100	306 335	189 552	116 783	244 043	89 331
Minnesota	-	-	-	1 579 937	1 469 684	110 253	51 825	58 428	136 945	143 721
Mississippi	-	-	-	583 376	528 571	54 805	28 629	26 176	36 997	97 506
Missouri	-	-	-	1 000 371	945 163	55 208	21 713	33 495	64 887	108 745
Montana	-	-	-	199 912	189 176	10 736	2 339	8 397	14 207	87 650
Nebraska	-	-	-	526 411	481 599	44 812	20 760	24 052	22 871	50 361
Nevada	-	-	-	321 813	274 125	47 688	18 957	28 731	6 586	25 181
New Hampshire	-	-	-	239 556	237 813	1 743	1 174	569	1 712	33 205
New Jersey	5 981	1 658	4 323	1 631 828	1 397 598	234 230	180 073	54 157	184 519	115 457
New Mexico	-	-	-	614 417	563 564	50 853	27 789	23 064	23 795	52 040
New York	713	713	-	3 707 149	3 399 360	307 789	228 642	79 147	689 423	404 653
North Carolina	37 232	21 287	15 945	1 904 436	1 711 413	193 023	101 237	91 786	70 069	186 485
North Dakota	-	-	-	323 061	291 062	31 999	21 551	10 448	13 088	23 444
Ohio	-	-	-	2 961 165	2 639 699	321 466	162 853	158 613	320 966	164 881
Oklahoma	-	-	-	910 571	822 516	88 055	27 604	60 451	48 629	86 065
Oregon	-	-	-	806 404	668 757	137 647	100 580	37 067	57 267	72 980
Pennsylvania	59 840	59 617	223	1 758 206	1 581 533	176 673	108 987	67 686	540 403	538 732
Rhode Island	-	-	-	278 235	263 195	15 040	5 643	9 397	23 830	65 833
South Carolina	22	-	22	1 172 838	1 107 288	65 550	47 071	18 479	44 770	166 698
South Dakota	-	-	-	171 286	155 984	15 302	5 293	10 009	4 348	26 391
Tennessee	-	-	-	1 445 858	1 224 919	220 939	151 094	69 845	46 080	224 844
Texas	-	-	-	4 352 659	3 989 308	343 551	142 043	201 508	189 849	260 691
Utah	-	-	-	804 345	717 469	86 876	43 851	43 025	22 380	58 955
Vermont	-	-	-	251 439	235 620	15 819	7 082	8 737	28 602	28 462
Virginia	-	-	-	2 082 667	1 893 439	189 228	101 020	88 208	114 477	197 944
Washington	171 186	170 402	784	1 918 580	1 701 756	216 824	122 983	93 841	133 804	186 072
West Virginia	-	-	-	518 461	488 148	30 313	2 969	27 344	21 678	75 675
Wisconsin	-	-	-	1 579 812	1 433 449	146 363	58 226	88 135	135 342	131 609
Wyoming	-	-	-	148 210	138 892	9 318	1 617	7 701	15 603	14 598

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Table 4. Summary of Local Government Expenditures for Education by State: 1990-91

[Thousand dollars. Detail may not add to total due to rounding. For meaning of abbreviations and symbols, see text]

Geographic area	Total[1]	Intergovernmental[1]	Direct					
			Total	Elementary and secondary				
				Total	Current operation	Capital outlay		
						Total	Construction	Other capital outlay
United States	**229 262 648**	**428 595**	**228 834 051**	**215 645 345**	**196 221 264**	**19 424 081**	**11 988 399**	**7 435 682**
Alabama	2 488 709	426	2 488 283	2 488 283	2 278 625	209 658	157 261	52 397
Alaska	771 249	1	771 248	771 248	691 321	79 927	66 445	13 482
Arizona	3 337 642	413	3 337 229	2 983 234	2 452 502	530 732	448 103	82 629
Arkansas	1 469 295	-	1 469 295	1 469 295	1 359 869	109 426	60 235	49 191
California	29 896 850	118 520	29 778 330	26 367 120	24 153 310	2 213 810	1 281 709	932 101
Colorado	2 944 774	-	2 944 774	2 884 631	2 581 584	303 047	224 431	78 616
Connecticut	3 464 234	568	3 463 666	3 463 666	3 206 436	257 230	216 358	40 872
Delaware	574 604	-	574 604	574 604	549 577	25 027	15 106	9 921
District of Columbia	721 495	-	721 495	620 022	571 505	48 517	30 855	17 662
Florida	12 079 856	21	12 079 835	11 079 876	9 380 625	1 699 251	991 134	708 117
Georgia	5 323 170	21	5 323 149	5 309 851	4 716 867	592 984	19 933	573 051
Hawaii	138	-	138	138	138	-	-	-
Idaho	792 349	-	792 349	754 943	689 782	65 161	66 361	18 800
Illinois	9 725 903	58	9 725 845	8 763 919	8 102 766	661 153	365 859	295 294
Indiana	4 580 486	-	4 580 486	4 580 486	4 107 549	472 937	289 654	183 283
Iowa	2 589 281	-	2 589 281	2 292 174	2 103 353	188 821	104 417	84 404
Kansas	2 243 705	-	2 243 705	2 005 094	1 875 723	129 371	53 593	75 778
Kentucky	2 313 318	-	2 313 318	2 313 318	2 180 153	133 165	35 907	97 258
Louisiana	3 026 925	42	3 026 883	3 017 191	2 842 990	174 201	54 195	120 006
Maine	1 179 626	-	1 179 626	1 179 626	1 036 265	143 361	61 732	81 629
Maryland	4 724 879	3	4 724 876	4 118 634	3 763 522	355 112	279 482	75 630
Massachusetts	4 858 370	12 584	4 845 786	4 840 015	4 567 618	272 397	239 793	32 604
Michigan	9 572 008	22	9 571 986	8 881 450	8 118 655	744 795	386 341	358 454
Minnesota	4 397 509	-	4 397 509	4 271 469	3 834 865	436 604	168 663	267 941
Mississippi	1 880 335	-	1 880 335	1 642 523	1 544 399	98 124	58 661	39 463
Missouri	4 163 968	1 668	4 162 300	3 928 920	3 461 480	467 440	322 261	145 179
Montana	752 645	-	752 645	742 435	694 273	48 162	18 771	29 391
Nebraska	1 542 976	-	1 542 976	1 417 090	1 294 202	122 888	79 731	43 157
Nevada	1 178 282	-	1 178 282	1 178 282	847 665	330 617	298 610	32 007
New Hampshire	977 111	-	977 111	977 111	890 269	86 842	60 490	26 352
New Jersey	8 434 357	42 564	8 391 793	8 177 255	7 759 373	417 882	222 289	195 593
New Mexico	1 351 073	-	1 351 073	1 266 784	1 148 421	138 363	128 656	9 707
New York	23 126 647	107 302	23 019 345	21 870 534	20 111 421	1 759 113	1 455 581	303 522
North Carolina	5 722 700	-	5 722 700	5 170 000	4 617 873	552 127	485 498	86 629
North Dakota	491 909	2 284	489 625	489 625	470 050	19 575	8 278	11 297
Ohio	9 020 987	-	9 020 987	8 800 534	8 377 261	423 273	270 513	152 760
Oklahoma	2 373 361	-	2 373 361	2 373 361	2 088 212	285 149	157 414	127 735
Oregon	2 960 535	101	2 960 434	2 626 457	2 524 303	102 154	17 301	84 853
Pennsylvania	10 664 821	116 319	10 548 502	10 179 573	9 207 888	971 685	832 578	139 107
Rhode Island	844 881	-	844 881	844 881	801 681	43 200	31 938	11 262
South Carolina	2 830 590	6 715	2 823 875	2 823 875	2 515 921	307 954	231 448	76 506
South Dakota	545 412	-	545 412	545 412	517 731	27 681	16 651	11 030
Tennessee	2 833 865	214	2 833 651	2 833 651	2 636 241	197 410	136 275	61 135
Texas	15 020 230	18 205	15 002 025	13 801 868	12 598 443	1 203 425	284 131	919 294
Utah	1 368 698	-	1 368 698	1 368 698	1 238 205	130 493	68 849	61 644
Vermont	591 895	-	591 895	591 895	568 812	23 083	12 748	10 335
Virginia	5 579 246	504	5 578 742	5 578 742	4 941 881	636 861	487 770	149 091
Washington	4 704 913	-	4 704 913	4 704 913	3 963 852	741 061	498 676	242 385
West Virginia	1 359 542	-	1 359 542	1 359 542	1 267 341	92 201	39 437	52 764
Wisconsin	5 204 452	40	5 204 412	4 740 929	4 459 466	281 463	140 039	141 424
Wyoming	660 840	-	660 840	580 168	531 000	49 168	26 228	22 940

See footnotes at end of table.

Table 4. Summary of Local Government Expenditures for Education by State: 1990-91—Con.

[Thousand dollars. Detail may not add to total due to rounding. For meaning of abbreviations and symbols, see text]

Geographic area	Direct—Con.				
	Higher education				
			Capital outlay		
	Total	Current operation	Total	Construction	Other capital outlay
United States	**13 188 706**	**12 247 378**	**941 328**	**521 328**	**420 000**
Alabama	-	-	-	-	-
Alaska	-	-	-	-	-
Arizona	353 995	329 573	24 422	12 610	11 812
Arkansas	-	-	-	-	-
California	3 411 210	3 197 635	213 575	108 537	105 038
Colorado	60 143	55 778	4 365	1 722	2 643
Connecticut	-	-	-	-	-
Delaware	-	-	-	-	-
District of Columbia	101 473	97 838	3 635	624	3 011
Florida	999 959	893 703	106 256	81 836	24 420
Georgia	13 298	12 882	416	-	416
Hawaii	-	-	-	-	-
Idaho	37 406	34 782	2 624	-	2 624
Illinois	961 926	899 325	62 601	25 651	36 950
Indiana	-	-	-	-	-
Iowa	297 107	274 288	22 819	14 403	8 416
Kansas	238 611	221 816	16 795	4 998	11 797
Kentucky	-	-	-	-	-
Louisiana	9 692	9 385	307	60	247
Maine	-	-	-	-	-
Maryland	606 242	588 240	18 002	9 344	8 658
Massachusetts	5 771	5 654	117	106	11
Michigan	710 536	659 538	50 998	17 197	33 801
Minnesota	126 040	106 446	19 594	10 906	8 688
Mississippi	237 812	218 648	19 164	14 568	4 596
Missouri	233 380	215 081	18 299	13 905	4 394
Montana	10 210	9 490	720	34	686
Nebraska	125 886	114 870	11 016	5 186	5 830
Nevada	-	-	-	-	-
New Hampshire	-	-	-	-	-
New Jersey	214 538	203 071	11 467	8 383	3 084
New Mexico	64 289	59 321	4 968	4 650	318
New York	1 148 811	1 083 087	65 724	44 306	21 418
North Carolina	552 700	508 022	44 678	25 887	18 791
North Dakota	-	-	-	-	-
Ohio	220 453	200 519	19 934	9 514	10 420
Oklahoma	-	-	-	-	-
Oregon	333 977	316 920	17 057	4 422	12 635
Pennsylvania	368 929	343 647	25 282	17 290	7 992
Rhode Island	-	-	-	-	-
South Carolina	-	-	-	-	-
South Dakota	-	-	-	-	-
Tennessee	-	-	-	-	-
Texas	1 200 157	1 091 043	109 114	64 634	44 480
Utah	-	-	-	-	-
Vermont	-	-	-	-	-
Virginia	-	-	-	-	-
Washington	-	-	-	-	-
West Virginia	-	-	-	-	-
Wisconsin	463 483	421 776	41 707	16 827	24 880
Wyoming	80 672	75 000	5 672	3 728	1 944

[1]Duplicative interschool system transactions are excluded.

Table 5. Summary of State and Local Government Elementary-Secondary Education Expenditure by Level of Government and State: 1990-91

[Thousand dollars. Detail may not add to total due to rounding. For meaning of abbreviations and symbols, see text]

Geographic area	Total[1]	State	Local					
			Total[1]	Counties	Municipalities	Townships	School districts	Special districts
United States	**217 642 750**	**1 997 405**	**215 645 345**	**16 827 946**	**17 846 715**	**5 001 532**	**175 940 072**	**29 080**
Alabama	2 517 955	29 672	2 488 283	541	16 406	-	2 471 336	-
Alaska	967 141	195 893	771 248	367 980	403 268	-	-	-
Arizona	2 983 234	-	2 983 234	14 118	2 669	-	2 966 447	-
Arkansas	1 469 295	-	1 469 295	266	-	-	1 469 029	-
California	26 498 478	131 358	26 367 120	1 427 497	65 229	-	24 874 394	-
Colorado	2 884 631	-	2 884 631	3 167	1 742	-	2 879 722	-
Connecticut	3 463 666	-	3 463 366	-	1 303 908	1 990 172	169 586	-
Delaware	574 604	-	574 604	-	-	-	574 604	-
District of Columbia	620 022	-	620 022	-	620 022	-	-	-
Florida	11 079 876	-	11 079 876	-	-	-	11 079 876	-
Georgia	5 309 851	-	5 309 851	-	-	-	5 309 851	-
Hawaii	783 184	783 046	138	138	-	-	-	-
Idaho	754 943	-	754 943	30	-	-	754 913	-
Illinois	8 772 117	8 198	8 763 919	9 732	29 883	-	8 714 267	10 037
Indiana	4 580 486	-	4 580 486	1 234	7	-	4 568 945	10 300
Iowa	2 292 174	-	2 292 174	-	-	-	2 292 174	-
Kansas	2 005 094	-	2 005 094	-	-	-	2 005 094	-
Kentucky	2 313 318	-	2 313 318	-	21	-	2 313 297	-
Louisiana	3 038 237	21 046	3 017 191	137	-	-	3 017 054	-
Maine	1 189 240	9 614	1 179 626	-	268 112	322 549	588 965	-
Maryland	4 255 357	136 723	4 118 634	3 589 403	529 231	-	-	-
Massachusetts	4 840 015	-	4 840 015	10 031	2 031 361	2 153 655	644 968	-
Michigan	8 861 450	-	8 861 450	-	-	-	8 861 450	-
Minnesota	4 271 469	-	4 271 469	-	-	-	4 271 469	-
Mississippi	1 642 523	-	1 642 523	5 888	-	-	1 636 635	-
Missouri	3 928 920	-	3 928 920	32	8	-	3 928 880	-
Montana	742 435	-	742 435	1 946	272	-	740 217	-
Nebraska	1 417 090	-	1 417 090	1 885	-	-	1 415 205	-
Nevada	1 178 282	-	1 178 282	-	-	-	1 178 282	-
New Hampshire	977 111	-	977 111	4	227 484	49	749 574	-
New Jersey	8 391 610	214 355	8 177 255	384 067	769 610	159 715	6 863 863	-
New Mexico	1 266 784	-	1 266 784	-	-	-	1 266 784	-
New York	21 871 247	713	21 870 534	297 458	8 242 953	-	13 330 123	-
North Carolina	5 235 729	65 729	5 170 000	5 170 000	-	-	-	-
North Dakota	489 625	-	489 625	631	-	-	488 994	-
Ohio	8 800 534	-	8 800 534	51 592	-	-	8 748 942	-
Oklahoma	2 384 851	11 490	2 373 361	3 379	-	-	2 369 982	-
Oregon	2 626 457	-	2 626 457	-	-	-	2 626 457	-
Pennsylvania	10 240 647	61 074	10 179 573	2 840	-	-	10 167 990	8 743
Rhode Island	844 881	-	844 881	-	428 681	375 392	40 808	-
South Carolina	2 852 205	28 330	2 823 875	-	-	-	2 823 875	-
South Dakota	545 412	-	545 412	12	-	-	545 400	-
Tennessee	2 833 651	-	2 833 651	1 761 120	1 010 919	-	61 612	-
Texas	13 930 846	128 978	13 801 868	332	5 775	-	13 795 761	-
Utah	1 368 698	-	1 368 698	-	-	-	1 368 698	-
Vermont	591 895	-	591 895	-	-	-	591 895	-
Virginia	5 578 742	-	5 578 742	3 690 270	1 888 472	-	-	-
Washington	4 876 099	171 186	4 704 913	183	682	-	4 704 048	-
West Virginia	1 359 542	-	1 359 542	-	-	-	1 359 542	-
Wisconsin	4 740 929	-	4 740 929	32 033	-	-	4 708 896	-
Wyoming	580 168	-	580 168	-	-	-	580 168	-

[1]Duplicative interschool system transactions are excluded.

Table 6. Public School System Finances for Elementary-Secondary Education by Enrollment-Size Groups: 1990-91

[Thousand dollars. Detail may not add to total due to rounding. For meaning of abbreviations and symbols, see text]

Item	All school systems	School systems with enrollment of[1]—						
		50,000 or more	25,000 to 49,999	15,000 to 24,999	7,500 to 14,999	5,000 to 7,499	3,000 to 4,999	Under 3,000
Fall enrollment, 1990[1]	**41 255 297**	**7 545 123**	**4 300 868**	**3 748 002**	**6 234 995**	**3 772 917**	**4 764 424**	**10 887 968**
Revenue[2]	**225 232 748**	**43 850 758**	**21 883 283**	**18 253 920**	**31 591 186**	**19 421 018**	**25 418 616**	**65 013 937**
General revenue	224 225 680	42 858 014	21 680 321	18 242 626	31 591 186	19 420 980	25 418 616	65 013 937
Intergovernmental revenue	122 415 087	23 838 845	12 630 016	10 846 884	17 037 971	9 713 217	12 112 496	36 235 658
From Federal Government	1 351 992	283 769	99 570	75 171	150 150	107 462	115 692	520 178
From States	118 050 225	23 355 763	12 193 301	10 532 306	16 523 402	9 367 212	11 633 405	34 444 836
Federal aid distributed by State governments	11 983 328	3 071 270	1 272 607	979 034	1 540 646	912 582	1 108 016	3 099 173
Other	106 066 897	20 284 493	10 920 694	9 553 272	14 982 756	8 454 630	10 525 389	31 345 663
From other local governments	3 012 870	199 313	337 145	239 407	364 419	238 543	363 399	1 270 644
General revenue from own sources	101 810 593	19 019 169	9 050 305	7 395 742	14 553 215	9 707 763	13 306 120	28 778 279
Taxes	69 146 614	9 282 717	6 152 489	5 072 293	10 017 492	7 149 387	9 713 043	21 759 193
Property	67 383 325	8 900 002	5 982 208	4 997 182	9 764 782	6 963 237	9 451 460	21 344 456
Other	1 763 289	382 715	190 283	75 111	252 710	186 150	261 583	414 737
Contribution from parent government	19 135 012	7 547 790	1 541 345	1 045 964	2 483 792	1 355 041	1 995 289	3 185 791
Charges and miscellaneous	13 528 967	2 188 662	1 356 471	1 277 485	2 071 931	1 203 335	1 597 788	3 833 295
Current charges	6 352 990	1 168 491	645 643	578 595	958 816	559 736	730 822	1 710 887
School lunch sales (gross)	3 636 639	485 498	357 178	321 958	584 495	370 000	477 645	1 041 865
Other	2 714 351	682 993	288 465	256 637	374 321	189 736	253 177	669 022
Interest earnings	3 584 395	527 426	352 264	324 048	528 942	334 548	428 145	1 089 022
Other and unallocable	3 591 582	492 745	358 564	374 842	584 173	309 051	438 821	1 033 386
Employee-retirement revenue	1 007 068	792 774	202 962	11 294	-	38	-	-
Expenditure[2]	**227 126 570**	**44 159 862**	**22 430 171**	**18 606 568**	**32 087 504**	**19 587 568**	**25 730 407**	**64 544 490**
General expenditure	226 802 544	43 961 648	22 309 693	18 601 272	32 087 504	19 587 530	25 730 407	64 544 490
General expenditure by character and object:								
Intergovermental expenditure	603 765	23 530	31 036	53 316	106 811	84 113	98 841	226 118
Direct expenditure	226 198 779	43 938 118	22 278 657	18 547 956	31 980 693	19 503 417	25 631 566	64 318 372
Current spending	203 734 820	40 009 987	19 714 854	16 418 312	28 559 452	17 678 714	22 989 478	58 364 025
Salaries and wages	131 965 943	26 589 818	13 416 781	11 202 677	19 155 030	11 751 117	15 147 171	34 703 349
Other	71 768 877	13 420 169	6 298 073	5 215 635	9 404 422	5 927 597	7 842 305	23 660 676
Capital outlay	18 606 674	3 321 821	2 130 513	1 769 406	2 810 657	1 489 049	2 149 340	4 935 888
Construction	11 153 213	1 944 241	1 183 839	1 078 968	1 783 090	873 843	1 383 115	2 906 117
Equipment	4 852 548	748 508	466 551	410 158	692 117	435 537	572 518	1 527 159
Land and existing structures	2 600 913	629 072	480 123	280 280	335 450	179 669	193 707	502 612
Interest on debt	3 857 285	606 310	433 290	360 238	610 584	335 654	492 750	1 018 459
Employee-retirement expenditure	324 026	198 214	120 478	5 296	-	38	-	-
Debt outstanding	83 668 788	11 110 260	6 859 500	5 766 720	9 520 073	5 403 800	8 190 472	16 715 963
Long-term	80 520 682	11 043 477	6 518 527	5 664 450	9 279 273	5 105 460	7 558 564	15 350 931
Short-term	3 148 106	66 783	140 973	104 270	540 800	298 340	631 908	1 365 032
Long-term debt issued	12 806 183	2 250 994	1 480 312	1 245 014	2 075 609	1 007 704	1 509 544	3 256 986
Long-term debt retired	5 777 351	854 019	646 703	476 846	868 677	574 190	764 588	1 590 334
Cash and security holdings at end of fiscal year	50 908 762	10 176 738	6 015 623	3 649 395	5 853 851	3 734 319	5 059 623	16 419 213
Employee-retirement holdings	6 278 295	4 384 829	1 791 591	101 405	-	466	-	2
Other than employee retirement	44 630 467	5 791 909	4 224 032	3 547 990	5 853 851	3 733 851	5 059 623	16 419 211
By purpose:								
Bond funds	12 005 311	1 401 779	1 371 142	1 220 848	1 827 445	1 140 232	1 518 842	3 525 023
Offsets to debt	3 188 362	466 115	342 827	286 228	429 656	291 363	360 253	989 920
Other and unallocable	29 456 794	3 922 015	2 510 063	2 040 914	3 596 750	2 302 256	3 180 528	11 904 268

[1]Enrollment as of Oct. 1990.
[2]Duplicative interschool system transactions are excluded.

Table 7. Per Pupil Amounts of Public School System Finances for Elementary-Secondary Education by Enrollment-Size Groups: 1990-91

[Dollars. Detail may not add to total due to rounding. For meaning of abbreviations and symbols, see text]

Item	All school systems	School systems with enrollment of[1]— 50,000 or more	25,000 to 49,999	15,000 to 24,999	7,500 to 14,999	5,000 to 7,499	3,000 to 4,999	Under 3,000
Fall enrollment, 1990[1]	**41 255 297**	**7 548 123**	**4 300 868**	**3 748 002**	**5 234 995**	**3 772 917**	**4 764 424**	**10 887 968**
Revenue[2]	**5 489.49**	**5 783.00**	**5 068.11**	**4 872.91**	**5 068.75**	**5 147.48**	**5 335.09**	**5 971.17**
General revenue	5 435.08	5 677.87	5 040.92	4 869.89	5 068.75	5 147.47	5 335.09	5 971.17
Intergovernmental revenue	2 967.26	3 158.25	2 936.62	2 895.59	2 732.64	2 574.46	2 542.28	3 326.05
From Federal Government	32.77	37.59	23.15	20.07	24.06	28.48	24.28	47.78
From States	2 861.48	3 094.25	2 835.08	2 811.61	2 650.11	2 482.75	2 441.72	3 163.57
Federal aid distributed by State governments	290.47	406.89	295.90	261.35	247.10	241.88	232.56	284.64
Other	2 570.99	2 687.36	2 539.18	2 550.26	2 403.01	2 240.87	2 209.16	2 878.93
From other local governments	73.03	26.41	78.39	63.91	58.45	63.23	76.27	116.70
General revenue from own sources	2 467.82	2 519.72	2 104.30	1 974.30	2 334.12	2 573.01	2 792.81	2 643.13
Taxes	1 676.07	1 229.80	1 430.52	1 354.06	1 606.66	1 894.92	2 038.66	1 998.48
Property	1 633.33	1 179.10	1 386.26	1 334.00	1 566.13	1 845.58	1 983.76	1 960.37
Other	42.74	50.70	44.24	20.05	40.53	49.34	54.90	38.09
Contribution from parent government	463.82	999.96	358.38	279.22	395.16	359.15	418.79	292.60
Charges and miscellaneous	327.93	289.96	315.39	341.03	332.31	318.94	335.36	352.07
Current charges	153.99	154.81	150.12	154.48	153.78	146.36	153.39	157.14
School lunch sales (gross)	88.20	84.32	83.05	85.95	93.74	98.07	100.25	95.89
Other	65.79	90.49	67.07	68.51	60.04	50.29	53.14	61.45
Interest earnings	86.86	89.86	81.91	86.51	84.83	86.67	89.86	100.02
Other and unallocable	87.08	85.29	83.37	100.06	93.69	81.91	92.10	94.91
Employee-retirement revenue	24.41	105.03	47.19	3.01	-	.01	-	-
Expenditure[2]	**5 505.39**	**5 850.44**	**5 215.27**	**4 987.05**	**5 146.36**	**5 186.32**	**5 400.53**	**5 928.06**
General expenditure	5 497.54	5 824.18	5 187.25	4 985.63	5 146.36	5 186.31	5 400.53	5 928.06
General expenditure by character and object:								
Intergovermental expenditure	14.63	3.12	7.22	14.23	17.13	16.99	20.75	20.77
Direct expenditure	5 482.90	5 821.07	5 180.04	4 951.40	5 129.23	5 169.32	5 379.78	5 907.29
Current spending	4 938.39	5 300.65	4 563.92	4 382.89	4 580.51	4 685.69	4 825.24	5 360.41
Salaries and wages	3 198.76	3 522.71	3 119.55	2 990.57	3 072.18	3 114.80	3 179.22	3 187.31
Other	1 739.63	1 777.95	1 464.37	1 392.32	1 508.33	1 571.09	1 646.01	2 173.10
Capital outlay	451.01	440.09	495.37	472.35	450.79	394.67	451.12	453.33
Construction	270.35	257.58	275.26	286.03	285.98	231.61	290.30	266.91
Equipment	117.82	99.16	108.48	109.49	111.01	115.44	120.17	140.26
Land and existing structures	63.04	83.34	111.63	74.82	53.80	47.62	40.66	46.16
Interest on debt	93.50	80.33	100.74	96.17	97.93	88.96	103.42	93.54
Employee-retirement expenditure	7.85	26.26	28.01	1.41	-	.01	-	-
Debt outstanding	1 543.29	1 471.92	1 548.41	1 539.97	1 574.99	1 432.26	1 719.09	1 535.27
Long-term	1 466.98	1 463.08	1 515.63	1 512.13	1 488.26	1 353.19	1 586.46	1 409.90
Short-term	76.31	8.85	32.78	27.84	86.74	79.07	132.63	125.37
Long-term debt issued	310.41	298.22	339.54	332.36	332.90	267.09	316.84	299.14
Long-term debt retired	140.04	113.14	150.37	127.83	139.32	152.19	160.48	146.06
Cash and security holdings at end of fiscal year	1 233.99	1 346.25	1 398.70	974.21	938.87	989.77	1 061.96	1 508.01
Employee-retirement holdings	152.18	580.92	416.56	27.07	-	.12	-	-
Other than employee retirement	1 081.81	767.33	982.13	947.14	938.87	989.65	1 061.96	1 508.01
By purpose:								
Bond funds	291.00	185.71	318.61	325.91	293.09	302.21	318.79	323.75
Offsets to debt	76.80	62.02	79.71	76.41	68.91	77.22	75.61	90.92
Other and unallocable	714.01	519.60	583.62	544.82	576.86	610.21	667.56	1 093.34

[1]Enrollment as of Oct. 1990.
[2]Duplicative interschool system transactions are excluded.

Table 8. Summary of Public School System Finances for Elementary-Secondary Education by State: 1990-91

[Thousand dollars. Detail may not add to total due to rounding. For meaning of abbreviations and symbols, see text]

Geographic area	Elementary-secondary revenue[1]				Elementary-secondary expenditure[1]				Debt outstanding at end of fiscal year	Cash and securities
	Total	From Federal sources	From State sources	From local sources	Total	Current spending	Capital outlay	Other		
United States	**224 226 880**	**13 335 320**	**106 068 897**	**104 823 463**	**226 802 544**	**203 734 820**	**18 606 674**	**4 461 050**	**63 668 788**	**50 908 762**
Alabama	2 529 262	272 774	1 625 516	630 972	2 740 474	2 517 710	193 366	29 398	389 877	299 585
Alaska	1 007 282	107 083	685 836	214 363	1 005 370	873 375	82 536	49 459	580 964	-
Arizona	3 089 515	247 268	1 281 441	1 560 786	3 128 558	2 451 023	524 726	152 809	2 261 541	925 643
Arkansas	1 622 527	147 248	947 141	528 138	1 624 943	1 482 875	108 572	33 496	574 599	266 529
California	25 547 408	1 711 931	16 175 500	7 659 977	26 689 305	24 217 535	2 212 220	259 550	1 137 576	5 301 996
Colorado	2 896 601	135 157	1 119 399	1 642 045	2 970 856	2 574 448	300 431	95 977	1 426 931	1 524 822
Connecticut	3 753 926	125 295	1 416 504	2 210 127	3 505 954	3 415 852	43 969	46 133	464 002	20 551
Delaware	567 574	39 948	378 480	149 146	577 186	551 192	25 027	967	18 048	16 005
District of Columbia	664 440	55 702	-	608 738	682 433	633 916	48 517	-	-	-
Florida	10 843 381	681 134	5 484 913	4 697 334	11 297 580	9 380 625	1 699 251	217 704	3 161 346	3 216 313
Georgia	5 428 786	343 135	2 987 307	2 098 344	5 453 320	4 779 778	590 902	82 640	1 321 044	1 776 173
Hawaii	960 578	76 088	850 017	[3]34 473	959 815	829 680	130 135	-	-	-
Idaho	793 239	59 936	490 991	242 312	807 935	709 275	85 161	13 499	210 097	153 832
Illinois	9 368 544	535 958	3 441 644	5 390 942	9 189 414	8 361 312	651 081	177 021	2 677 166	7 025 767
Indiana	5 277 109	224 431	2 856 413	2 196 265	5 033 198	4 318 842	463 134	251 222	309 783	635 399
Iowa	2 159 431	84 002	1 052 113	1 023 316	2 321 055	2 104 951	188 821	27 283	453 058	536 610
Kansas	2 161 657	64 253	961 636	1 135 766	2 088 890	1 922 812	129 371	34 707	580 404	802 104
Kentucky	2 653 659	249 732	1 784 621	619 306	2 639 696	2 458 203	131 862	49 631	898 411	161 394
Louisiana	3 186 526	314 747	1 759 677	1 112 104	3 154 670	2 889 111	174 201	91 558	1 263 864	885 488
Maine	1 203 024	58 531	590 946	553 547	1 285 809	1 117 429	140 683	27 717	587 273	53 875
Maryland	4 622 226	204 272	1 704 421	2 713 533	4 627 054	4 252 851	341 795	32 408	506 157	3 690
Massachusetts	5 743 340	236 730	1 800 096	3 706 514	5 166 516	4 827 447	272 089	66 980	811 405	98 713
Michigan	9 940 530	481 015	3 146 485	6 313 030	9 780 299	8 639 349	744 795	196 155	3 542 577	2 785 054
Minnesota	4 292 573	171 786	2 379 149	1 741 638	4 397 825	3 861 145	436 604	100 076	1 937 536	2 018 236
Mississippi	1 631 569	271 349	902 333	457 887	1 695 971	1 579 448	99 479	17 044	375 259	276 109
Missouri	3 926 637	218 237	1 521 946	2 186 454	4 015 212	3 479 682	467 440	68 090	1 015 894	1 734 913
Montana	785 763	72 802	346 007	346 954	739 299	682 461	47 316	9 522	147 191	307 877
Nebraska	1 462 189	81 248	440 325	960 616	1 442 250	1 298 808	122 880	20 562	330 859	778 038
Nevada	981 523	37 253	641 566	302 704	1 210 961	847 383	329 887	33 691	1 252 842	612 887
New Hampshire	974 607	26 715	76 382	871 510	1 000 826	880 216	85 655	24 955	383 048	59 491
New Jersey	9 910 893	389 992	3 652 836	5 868 065	9 469 035	8 893 929	424 050	151 056	1 511 092	968 053
New Mexico	1 339 164	185 504	968 631	205 029	1 338 858	1 183 432	138 472	16 954	285 718	278 622
New York	21 389 551	1 023 490	9 067 026	11 279 035	21 717 285	20 252 241	1 146 430	318 614	6 066 799	2 905 372
North Carolina	5 377 323	357 498	3 287 236	1 732 589	5 239 301	4 617 873	552 127	69 301	1 181 478	3 978
North Dakota	508 720	41 430	231 390	235 900	496 199	469 421	19 573	7 205	81 117	156 343
Ohio	8 811 183	441 916	3 761 557	4 607 710	8 857 574	8 325 683	423 259	108 632	1 691 426	1 764 292
Oklahoma	2 438 766	226 901	1 518 306	693 559	2 557 351	2 246 748	283 782	26 821	388 361	639 964
Oregon	2 686 963	182 119	886 285	1 838 559	2 674 720	2 527 150	100 420	47 150	469 739	406 541
Pennsylvania	10 367 100	571 031	4 100 199	5 695 870	11 024 701	9 705 783	962 942	355 976	5 419 188	3 172 905
Rhode Island	853 164	35 809	343 186	474 169	825 751	803 524	13 897	8 330	74 753	-
South Carolina	2 843 758	229 014	1 423 611	1 191 133	2 953 644	2 580 536	307 954	85 154	1 142 559	418 212
South Dakota	519 886	55 843	148 556	315 489	536 505	502 866	27 083	6 556	112 761	170 260
Tennessee	2 992 007	284 513	1 368 820	1 338 674	3 070 102	2 799 786	192 829	77 487	1 110 582	19 466
Texas	15 196 817	1 039 466	6 686 678	7 468 471	15 215 158	13 477 894	1 203 425	533 839	8 242 378	4 615 003
Utah	1 356 823	91 948	807 260	457 615	1 406 717	1 238 205	130 493	38 019	486 094	93 853
Vermont	631 665	30 136	212 089	389 480	613 505	583 812	23 083	6 610	97 868	68 702
Virginia	5 535 374	293 625	2 257 823	2 983 726	5 736 619	4 981 138	623 724	131 757	2 417 914	-
Washington	4 578 531	245 230	3 325 261	1 008 040	4 851 514	3 963 155	740 893	147 466	2 438 874	1 313 230
West Virginia	1 598 967	124 863	1 064 064	410 040	1 597 334	1 491 997	92 201	13 136	230 680	296 717
Wisconsin	4 624 721	177 943	2 021 636	2 425 142	4 796 298	4 429 913	278 983	87 402	1 431 276	1 121 745
Wyoming	588 854	31 067	281 460	276 327	593 499	531 000	49 168	13 331	149 559	220 410

[1]Duplicative interschool system transactions are excluded.
[2]Revenues from charges and miscellaneous sources for Hawaii's State operated school system are included as local source revenue because these types of revenue appear under this category for the school sytems in the other States.

Table 9. Public School System Revenue for Elementary-Secondary Education by Source and State: 1990-91

[Thousand dollars. Detail may not add to total due to rounding. For meaning of abbreviations and symbols, see text]

Geographic area	Total[1]	Federal sources			State sources		
		Total	Direct	Through State	Total	Direct	On behalf of school system
United States	**224 225 680**	**13 335 320**	**1 351 992**	**11 983 329**	**106 066 897**	**99 993 378**	**6 073 519**
Alabama	2 529 262	272 774	13 132	259 642	1 625 516	1 385 806	239 710
Alaska	1 007 282	107 083	69 248	37 835	685 836	685 836	-
Arizona	3 089 515	247 288	70 115	177 173	1 281 441	1 280 695	546
Arkansas	1 622 527	147 248	3 037	144 211	947 141	817 089	130 052
California	25 547 408	1 711 931	147 669	1 564 262	16 175 500	16 039 451	136 049
Colorado	2 896 601	135 157	12 012	123 145	1 119 399	1 119 399	-
Connecticut	3 753 926	125 295	6 156	119 139	1 418 504	1 260 153	158 351
Delaware	587 574	39 948	5 663	34 285	378 480	376 865	1 615
District of Columbia	664 440	55 702	55 702	-	-	-	-
Florida	10 843 381	681 134	42 173	638 961	5 464 913	5 464 913	-
Georgia	5 428 786	343 135	24 061	319 074	2 987 307	2 924 168	63 139
Hawaii	960 578	76 088	59 414	16 674	850 017	850 017	-
Idaho	793 239	59 936	6 669	53 267	490 991	451 468	39 523
Illinois	9 368 544	535 958	50 791	485 167	3 441 644	3 165 673	275 971
Indiana	5 277 109	224 431	11 720	212 711	2 856 413	2 658 195	198 218
Iowa	2 159 431	84 002	5 153	78 849	1 052 113	1 052 113	-
Kansas	2 161 657	64 253	14 129	50 124	961 638	914 826	46 812
Kentucky	2 653 859	249 732	15 084	234 648	1 784 621	1 483 096	301 525
Louisiana	3 186 528	314 747	19 401	295 346	1 759 677	1 712 147	47 530
Maine	1 203 024	56 531	6 087	52 444	590 946	528 341	62 605
Maryland	4 622 226	204 272	20 965	183 307	1 704 421	1 215 818	488 603
Massachusetts	5 743 340	236 730	7 900	228 830	1 800 096	1 507 442	292 654
Michigan	9 940 530	481 015	33 523	447 492	3 146 485	2 423 791	722 694
Minnesota	4 292 573	171 786	15 417	156 369	2 379 149	2 379 149	-
Mississippi	1 631 569	271 349	16 048	255 301	902 333	894 047	8 286
Missouri	3 926 637	218 237	9 407	208 830	1 521 948	1 521 948	-
Montana	765 763	72 802	36 325	36 477	346 007	346 007	-
Nebraska	1 482 189	61 248	19 389	61 859	440 325	440 325	-
Nevada	981 523	37 253	5 712	31 541	641 566	641 566	-
New Hampshire	974 607	26 715	3 095	23 620	76 382	76 382	-
New Jersey	9 910 893	389 992	12 453	357 539	3 652 836	2 739 543	913 293
New Mexico	1 339 164	165 504	68 621	96 883	968 631	959 273	9 358
New York	21 389 551	1 023 490	21 703	1 001 787	9 087 026	9 087 026	-
North Carolina	5 377 323	357 498	38 557	318 941	3 287 236	3 287 236	-
North Dakota	508 720	41 430	10 584	30 846	231 390	231 390	-
Ohio	8 811 183	441 916	16 425	425 491	3 761 557	3 746 524	15 033
Oklahoma	2 438 766	226 901	48 870	178 031	1 518 306	1 427 126	91 180
Oregon	2 686 963	162 119	42 473	119 646	686 285	686 285	-
Pennsylvania	10 367 100	571 031	20 683	550 348	4 100 199	3 599 467	500 732
Rhode Island	853 164	35 809	5 525	30 284	343 186	342 710	476
South Carolina	2 843 758	229 014	9 129	219 885	1 423 611	1 378 996	44 615
South Dakota	519 888	55 843	21 683	34 160	148 556	148 556	-
Tennessee	2 992 007	284 513	11 822	272 691	1 368 820	1 209 064	159 736
Texas	15 196 817	1 039 468	74 988	964 480	6 688 878	5 803 321	885 557
Utah	1 356 823	91 948	12 166	79 782	807 260	807 260	-
Vermont	631 685	30 136	1 846	28 290	212 069	197 069	15 000
Virginia	5 535 374	293 825	43 213	250 612	2 257 823	2 257 823	-
Washington	4 578 531	245 230	60 994	184 236	3 325 261	3 325 261	-
West Virginia	1 598 967	124 863	2 686	122 177	1 064 064	839 408	224 656
Wisconsin	4 624 721	177 943	14 108	163 835	2 021 636	2 021 636	-
Wyoming	588 854	31 067	8 266	22 801	281 460	281 460	-

See footnotes at end of table.

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Table 9. Public School System Revenue for Elementary-Secondary Education by Source and State: 1990-91—Con.

[Thousand dollars. Detail may not add to total due to rounding. For meaning of abbreviations and symbols, see text]

Geographic area	Local sources						
	Total	Taxes	Parent government contribution	Nonschool system, local governments	Charges		Other
					School lunch	Other	
United States	**104 823 463**	**89 146 614**	**19 135 012**	**3 012 870**	**3 638 639**	**2 714 351**	**7 175 977**
Alabama	630 972	270 199	-	209 760	79 450	9 842	61 721
Alaska	214 363	-	176 533	-	8 387	9 553	19 890
Arizona	1 560 786	1 098 390	88	107 662	50 521	32 129	271 996
Arkansas	528 138	412 068	-	2 655	24 701	49 749	38 965
California	7 659 977	4 926 935	278 514	64 639	319 576	664 068	1 384 245
Colorado	1 642 045	1 334 779	-	1 077	45 347	53 937	206 905
Connecticut	2 210 127	-	2 015 271	141 745	45 739	2 846	4 526
Delaware	149 146	125 499	-	-	9 750	436	13 459
District of Columbia	608 738	-	502 981	-	1 826	2 317	1 614
Florida	4 697 334	3 884 985	-	-	181 509	284 896	345 944
Georgia	2 098 344	1 705 833	-	31 981	111 924	14 478	234 128
Hawaii	[2]34 473	-	-	-	11 950	18 113	4 410
Idaho	242 312	206 709	-	2	15 273	1 297	19 031
Illinois	5 390 942	4 777 570	-	7 433	140 545	77 100	388 294
Indiana	2 196 265	1 821 541	-	42 790	115 437	65 630	150 867
Iowa	1 023 316	906 076	-	-	54 132	7 471	55 637
Kansas	1 135 766	798 124	-	153 584	48 279	13 670	122 109
Kentucky	619 306	533 315	-	-	46 325	3 762	35 904
Louisiana	1 112 104	919 359	-	11 373	40 833	9 733	130 806
Maine	553 547	199 207	306 077	-	11 614	12 578	24 071
Maryland	2 713 533	-	2 537 173	209	68 417	77 392	30 342
Massachusetts	3 706 514	-	3 090 185	385 180	93 585	97 957	39 607
Michigan	6 313 030	5 495 515	-	222 036	128 357	81 139	385 983
Minnesota	1 741 638	1 306 150	-	121 110	86 691	67 865	159 822
Mississippi	457 887	342 267	1 645	603	31 930	35 280	46 162
Missouri	2 186 454	1 231 134	-	620 163	78 771	89 071	167 315
Montana	346 954	219 894	-	63 437	7 975	1 627	54 021
Nebraska	960 616	724 067	-	71 228	27 851	83 606	53 864
Nevada	302 704	245 662	-	17	13 443	1 095	42 487
New Hampshire	671 510	660 584	173 176	568	20 145	3 682	13 355
New Jersey	5 888 065	4 773 326	769 936	-	111 623	-	233 180
New Mexico	205 029	123 339	-	-	18 796	13 853	49 039
New York	11 279 035	6 816 985	3 884 437	101 505	193 474	80 926	391 708
North Carolina	1 732 589	-	1 409 675	-	138 752	3 892	180 270
North Dakota	235 900	171 609	-	8 568	11 274	18 660	25 789
Ohio	4 607 710	3 930 303	-	4 032	184 627	209 618	279 130
Oklahoma	893 559	528 985	-	45 794	45 606	19 862	53 312
Oregon	1 838 559	1 587 847	-	53 081	37 597	40 683	119 371
Pennsylvania	5 895 870	5 164 206	-	13 683	189 941	39 359	288 681
Rhode Island	474 189	-	437 221	31 628	--	652	4 688
South Carolina	1 191 133	859 713	-	121 403	51 352	69 734	88 931
South Dakota	315 489	268 893	-	8 014	11 374	4 093	23 115
Tennessee	1 338 674	-	874 650	247 461	91 685	10 253	114 425
Texas	7 468 471	6 619 226	-	14 912	320 835	107 692	405 806
Utah	457 615	359 372	-	18	30 616	12 701	54 908
Vermont	389 480	356 774	-	1 010	6 383	6 945	18 368
Virginia	2 983 726	-	2 767 450	-	111 876	65 801	38 599
Washington	1 008 040	748 252	-	14 685	61 215	77 617	106 271
West Virginia	410 040	334 617	-	2 186	21 133	4 563	47 541
Wisconsin	2 425 142	2 163 865	-	40 526	68 640	26 129	125 982
Wyoming	276 327	191 440	-	45 132	9 355	8 997	21 403

[1]Duplicative interschool system transactions are excluded.
[2]Revenues from charges and miscellaneous sources for Hawaii's State operated school system are included as local source revenue because these types of revenue appear under this category for the school systems in the other States.

Table 10. Percent Distribution of Public School System Revenue for Elementary-Secondary Education by Source and State: 1990-91

[Detail may not add to total due to rounding. For meaning of abbreviations and symbols, see text]

Geographic area	Total[1]	Federal sources			State sources		
		Total	Direct	Through State	Total	Direct	On behalf of school system
United States, total	**100.0**	**5.9**	**.6**	**5.3**	**47.3**	**44.6**	**2.7**
Alabama	100.0	10.8	.5	10.3	64.3	54.8	9.5
Alaska	100.0	10.6	6.9	3.8	68.1	68.1	-
Arizona	100.0	8.0	2.3	5.7	41.5	41.5	-
Arkansas	100.0	9.1	.2	8.9	58.4	50.4	8.0
California	100.0	6.7	.6	6.1	63.3	62.8	.5
Colorado	100.0	4.7	.4	4.3	38.6	38.6	-
Connecticut	100.0	3.3	.2	3.2	37.8	33.6	4.2
Delaware	100.0	7.0	1.0	6.0	66.7	66.4	.3
District of Columbia	100.0	8.4	8.4	-	-	-	-
Florida	100.0	6.3	.4	5.9	50.4	50.4	-
Georgia	100.0	6.3	.4	5.9	55.0	53.9	1.2
Hawaii	100.0	7.9	6.2	1.7	88.5	88.5	-
Idaho	100.0	7.6	.8	6.7	61.9	56.9	5.0
Illinois	100.0	5.7	.5	5.2	36.7	33.8	2.9
Indiana	100.0	4.3	.2	4.0	54.1	50.4	3.8
Iowa	100.0	3.9	.2	3.7	48.7	48.7	-
Kansas	100.0	3.0	.7	2.3	44.5	42.3	2.2
Kentucky	100.0	9.4	.6	8.8	67.3	55.9	11.4
Louisiana	100.0	9.9	.6	9.3	55.2	53.7	1.5
Maine	100.0	4.9	.5	4.4	49.1	43.9	5.2
Maryland	100.0	4.4	.5	4.0	36.9	26.3	10.6
Massachusetts	100.0	4.1	.1	4.0	31.3	26.2	5.1
Michigan	100.0	4.8	.3	4.5	31.7	24.4	7.3
Minnesota	100.0	4.0	.4	3.6	55.4	55.4	-
Mississippi	100.0	16.6	1.0	15.6	55.3	54.8	.5
Missouri	100.0	5.6	.2	5.3	38.8	38.8	-
Montana	100.0	9.5	4.7	4.8	45.2	45.2	-
Nebraska	100.0	5.5	1.3	4.2	29.7	29.7	-
Nevada	100.0	3.8	.6	3.2	65.4	65.4	-
New Hampshire	100.0	2.7	.3	2.4	7.8	7.8	-
New Jersey	100.0	3.7	.1	3.6	36.9	27.6	9.2
New Mexico	100.0	12.4	5.1	7.2	72.3	71.6	.7
New York	100.0	4.8	.1	4.7	42.5	42.5	-
North Carolina	100.0	6.6	.7	5.9	61.1	61.1	-
North Dakota	100.0	8.1	2.1	6.1	45.5	45.5	-
Ohio	100.0	5.0	.2	4.8	42.7	42.5	.2
Oklahoma	100.0	9.3	2.0	7.3	62.3	58.5	3.7
Oregon	100.0	6.0	1.6	4.5	25.5	25.5	-
Pennsylvania	100.0	5.5	.2	5.3	39.6	34.7	4.8
Rhode Island	100.0	4.2	.6	3.5	40.2	40.2	.1
South Carolina	100.0	8.1	.3	7.7	50.1	48.5	1.6
South Dakota	100.0	10.7	4.2	6.6	28.6	28.6	-
Tennessee	100.0	9.5	.4	9.1	45.7	40.4	5.3
Texas	100.0	6.8	.5	6.3	44.0	38.2	5.8
Utah	100.0	6.8	.9	5.9	59.5	59.5	-
Vermont	100.0	4.8	.3	4.5	33.6	31.2	2.4
Virginia	100.0	5.3	.8	4.5	40.8	40.8	-
Washington	100.0	5.4	1.3	4.0	72.6	72.6	-
West Virginia	100.0	7.8	.2	7.6	66.5	52.5	14.1
Wisconsin	100.0	3.8	.3	3.5	43.7	43.7	-
Wyoming	100.0	5.3	1.4	3.9	47.8	47.8	-

See footnotes at end of table.

Table 10. Percent Distribution of Public School System Revenue for Elementary-Secondary Education by Source and State: 1990-91—Con.

[Detail may not add to total due to rounding. For meaning of abbreviations and symbols, see text]

Geographic area	Local sources						
	Total	Taxes	Parent government contribution	Nonschool system, local governments	Charges		Other
					School lunch	Other	
United States	**46.7**	**30.8**	**8.5**	**1.3**	**1.6**	**1.2**	**3.2**
Alabama	24.9	10.7	-	8.3	3.1	.4	2.4
Alaska	21.3	-	17.5	-	.8	.9	2.0
Arizona	50.5	35.6	-	3.5	1.6	1.0	8.8
Arkansas	32.6	25.4	-	.2	1.5	3.1	2.4
California	30.0	19.3	1.1	.3	1.3	2.7	5.4
Colorado	56.7	46.1	-	-	1.6	1.9	7.1
Connecticut	58.9	-	53.7	3.8	1.2	.1	.1
Delaware	26.3	22.1	-	-	1.7	.1	2.4
District of Columbia	91.6	-	90.8	-	.3	.3	.2
Florida	43.3	35.8	-	-	1.7	2.6	3.2
Georgia	38.7	31.4	-	.6	2.1	.3	4.3
Hawaii	[2]3.5	-	-	-	1.2	1.9	.5
Idaho	30.5	26.1	-	-	1.9	.2	2.4
Illinois	57.5	51.0	-	.1	1.5	.8	4.1
Indiana	41.6	34.5	-	.8	2.2	1.2	2.9
Iowa	47.4	42.0	-	-	2.5	.3	2.6
Kansas	52.5	36.9	-	7.1	2.2	.6	5.6
Kentucky	23.3	20.1	-	-	1.7	.1	1.4
Louisiana	34.9	28.9	-	.4	1.3	.3	4.1
Maine	46.0	16.6	25.4	-	1.0	1.0	2.0
Maryland	58.7	-	54.9	-	1.5	1.7	.7
Massachusetts	64.5	-	53.8	6.7	1.6	1.7	.7
Michigan	63.5	55.3	-	2.2	1.3	.8	3.9
Minnesota	40.6	30.4	-	2.8	2.0	1.6	3.7
Mississippi	28.1	21.0	.1	-	2.0	2.2	2.8
Missouri	55.7	31.4	-	15.8	2.0	2.3	4.3
Montana	45.3	28.7	-	8.3	1.0	.2	7.1
Nebraska	64.8	48.9	-	4.8	1.9	5.6	3.6
Nevada	30.8	25.0	-	-	1.4	.1	4.3
New Hampshire	89.4	67.8	17.8	.1	2.1	.4	1.4
New Jersey	59.4	48.2	7.8	-	1.1	-	2.4
New Mexico	15.3	9.2	-	-	1.4	1.0	3.7
New York	52.7	31.9	17.3	.5	.9	.4	1.8
North Carolina	32.2	-	26.2	-	2.6	.1	3.4
North Dakota	46.4	33.7	-	1.7	2.2	3.7	5.1
Ohio	52.3	44.6	-	-	2.1	2.4	3.2
Oklahoma	28.4	21.7	-	1.9	1.9	.8	2.2
Oregon	68.4	59.1	-	2.0	1.4	1.5	4.4
Pennsylvania	54.9	49.8	-	.1	1.8	.4	2.8
Rhode Island	55.6	-	51.2	3.7	-	.1	.5
South Carolina	41.9	30.2	-	4.3	1.8	2.5	3.1
South Dakota	60.7	51.7	-	1.5	2.2	.8	4.4
Tennessee	44.7	-	29.2	8.3	3.1	.3	3.8
Texas	49.1	43.6	-	.1	2.1	.7	2.7
Utah	33.7	26.5	-	-	2.3	.9	4.0
Vermont	61.7	56.5	-	.2	1.3	1.1	2.6
Virginia	53.9	-	50.0	-	2.0	1.2	.7
Washington	22.0	16.3	-	.3	1.3	1.7	2.3
West Virginia	25.6	20.9	-	.1	1.3	.3	3.0
Wisconsin	52.4	46.8	-	.9	1.5	.6	2.7
Wyoming	46.9	32.5	-	7.7	1.6	1.5	3.6

[1]Duplicative interschool system transactions are excluded.
[2]Revenues from charges and miscellaneous sources for Hawaii's State operated school system are included as local source revenue because these types of revenue appear under this category for the school systems in the other States.

Table 11. Public School System Expenditure for Elementary-Secondary Education by State: 1990-91

[Thousand dollars. Detail may not add to total due to rounding. For meaning of abbreviations and symbols, see text]

Geographic area	Total[1]	Current spending				Capital outlay	
		Total	Instruction	Support services	Other	Total	Construction
United States	**226 802 544**	**203 734 820**	**121 952 704**	**69 285 114**	**12 497 002**	**18 606 674**	**11 153 213**
Alabama	2 740 474	2 517 710	1 343 246	950 633	223 831	193 366	144 817
Alaska	1 005 370	873 375	476 215	345 826	51 334	82 536	68 776
Arizona	3 128 556	2 451 023	1 464 485	879 952	106 586	524 726	448 313
Arkansas	1 624 943	1 482 875	916 180	423 511	143 184	106 572	60 235
California	26 669 305	24 217 535	14 784 028	8 398 630	1 034 877	2 212 220	1 280 458
Colorado	2 970 856	2 574 448	1 529 432	842 151	202 865	300 431	224 452
Connecticut	3 505 954	3 415 852	2 163 430	1 122 810	129 612	43 969	-
Delaware	577 188	551 192	361 825	163 417	25 950	25 027	15 106
District of Columbia	682 433	633 916	294 804	303 232	35 880	48 517	30 855
Florida	11 297 580	9 380 625	5 036 580	3 342 305	1 001 740	1 699 251	991 134
Georgia	5 453 320	4 779 778	2 992 194	1 482 571	305 013	590 902	19 933
Hawaii	959 815	829 680	487 552	263 126	79 002	130 135	103 273
Idaho	807 935	709 275	440 774	229 493	39 008	85 161	66 361
Illinois	9 189 414	8 361 312	4 845 741	3 099 281	416 290	651 081	355 822
Indiana	5 033 198	4 318 842	2 592 094	1 496 939	229 809	463 134	260 364
Iowa	2 321 055	2 104 951	1 271 134	733 476	100 341	188 821	104 417
Kansas	2 066 890	1 922 812	1 110 722	686 763	125 327	129 371	53 593
Kentucky	2 639 696	2 458 203	1 489 232	829 679	139 292	131 862	35 907
Louisiana	3 154 870	2 889 111	1 671 792	978 241	239 078	174 201	54 195
Maine	1 285 809	1 117 429	713 132	335 840	68 457	140 663	62 071
Maryland	4 627 054	4 252 851	2 620 684	1 416 254	215 913	341 795	266 914
Massachusetts	5 166 516	4 827 447	2 943 260	1 505 007	379 180	272 089	239 759
Michigan	9 780 299	8 839 349	4 797 239	3 337 845	704 265	744 795	386 341
Minnesota	4 397 825	3 861 145	2 399 982	1 172 483	288 680	436 604	168 663
Mississippi	1 695 971	1 579 448	972 398	440 323	166 727	99 479	58 661
Missouri	4 015 212	3 479 682	2 001 487	1 186 856	291 339	467 440	322 261
Montana	739 299	682 461	393 657	243 936	44 868	47 316	18 620
Nebraska	1 442 250	1 298 808	784 872	383 679	130 257	122 880	79 731
Nevada	1 210 961	847 383	512 161	303 223	31 999	329 887	298 605
New Hampshire	1 000 826	890 216	559 080	299 085	32 051	85 655	59 303
New Jersey	9 469 035	8 893 929	4 846 793	3 553 727	493 409	424 050	229 582
New Mexico	1 338 858	1 183 432	686 059	416 341	81 032	138 472	128 656
New York	21 717 285	20 252 241	13 282 112	6 211 658	758 471	1 146 430	838 099
North Carolina	5 239 301	4 617 873	2 876 353	1 424 412	317 108	552 127	465 498
North Dakota	496 199	469 421	267 118	151 765	50 538	19 573	8 278
Ohio	8 857 574	8 325 683	4 614 357	3 061 055	650 271	423 259	270 513
Oklahoma	2 557 351	2 246 748	1 348 041	702 639	198 068	283 782	157 414
Oregon	2 674 720	2 527 150	1 466 031	975 207	85 912	100 420	17 301
Pennsylvania	11 024 701	9 705 783	5 811 154	3 278 265	616 364	962 942	823 835
Rhode Island	825 751	803 524	537 025	253 907	12 592	13 897	472
South Carolina	2 953 644	2 560 536	1 506 400	793 483	260 653	307 954	231 448
South Dakota	536 505	502 866	262 515	181 240	59 111	27 083	16 651
Tennessee	3 070 102	2 799 786	1 916 112	676 453	207 221	192 829	127 500
Texas	15 215 158	13 477 894	8 155 528	4 479 431	842 935	1 203 425	284 131
Utah	1 406 717	1 238 205	795 004	345 037	98 164	130 493	68 849
Vermont	613 505	583 812	357 565	207 837	18 410	23 083	12 748
Virginia	5 736 619	4 981 138	3 005 089	1 748 814	227 235	623 724	471 366
Washington	4 851 514	3 963 155	2 363 005	1 393 699	206 451	740 893	498 508
West Virginia	1 597 334	1 491 997	871 620	518 420	101 957	92 201	39 437
Wisconsin	4 796 298	4 429 913	2 700 836	1 521 150	207 927	278 983	137 559
Wyoming	593 499	531 000	316 575	194 007	20 418	49 168	26 228

See footnotes at end of table.

Table 11. Public School System Expenditure for Elementary-Secondary Education by State: 1990-91—Con.

[Thousand dollars. Detail may not add to total due to rounding. For meaning of abbreviations and symbols, see text]

Geographic area	Capital outlay—Con.				Exhibit: Salaries and wages	
	Equipment	Land and existing structures	Interest on debt	Intergovernmental[1]	Total	Instruction only
United States	**4 852 548**	**2 600 913**	**3 857 285**	**603 785**	**131 965 943**	**91 302 187**
Alabama	41 821	6 728	29 398	–	1 681 783	1 166 070
Alaska	11 142	2 618	48 383	1 078	563 592	371 508
Arizona	66 956	9 457	152 809	–	1 971 228	1 224 902
Arkansas	46 546	1 791	33 496	–	973 838	666 354
California	490 941	440 821	53 603	205 947	15 942 087	10 933 288
Colorado	72 333	3 646	95 977	–	1 742 694	1 179 616
Connecticut	37 751	6 218	46 133	–	2 238 589	1 862 813
Delaware	9 514	407	967	–	338 837	266 391
District of Columbia	17 662	–	–	–	445 086	239 073
Florida	289 606	418 511	217 704	–	5 925 583	3 791 998
Georgia	164 838	406 131	82 640	–	3 231 919	2 222 738
Hawaii	26 085	777	–	–	543 279	422 726
Idaho	16 800	–	13 499	–	463 499	326 067
Illinois	295 259	–	177 021	–	5 599 432	3 869 290
Indiana	160 275	22 495	37 896	213 326	2 915 470	2 006 075
Iowa	49 782	34 622	27 283	–	1 338 395	968 576
Kansas	69 889	5 889	34 707	–	1 308 937	875 791
Kentucky	85 162	10 793	49 631	–	1 663 162	1 108 281
Louisiana	53 938	66 068	91 492	66	1 961 329	1 327 238
Maine	50 439	28 153	27 717	–	708 180	513 756
Maryland	71 314	3 567	32 408	–	2 735 428	1 829 381
Massachusetts	32 330	–	66 980	–	2 864 284	2 139 647
Michigan	345 809	12 645	196 155	–	5 662 958	3 481 804
Minnesota	124 257	143 684	100 076	–	2 562 819	1 791 612
Mississippi	40 818	–	17 044	–	1 081 975	784 424
Missouri	106 857	38 322	68 090	–	2 364 300	1 597 948
Montana	28 274	422	9 522	–	429 896	298 923
Nebraska	39 293	3 856	20 562	–	783 307	555 554
Nevada	31 082	–	33 691	–	587 043	388 175
New Hampshire	12 084	14 268	24 955	–	564 012	415 428
New Jersey	141 478	52 990	105 617	45 439	5 319 080	3 633 437
New Mexico	8 857	959	16 954	–	675 171	456 574
New York	274 851	33 480	318 614	–	12 613 868	9 765 458
North Carolina	86 629	–	69 701	–	3 172 190	2 193 098
North Dakota	11 295	–	4 921	2 284	291 757	200 516
Ohio	123 186	29 560	108 632	–	5 151 601	3 289 353
Oklahoma	89 090	37 278	26 821	–	1 564 226	1 040 010
Oregon	4 673	78 446	47 150	–	1 452 919	950 716
Pennsylvania	134 312	4 795	239 657	116 319	5 594 173	3 827 791
Rhode Island	10 646	2 779	8 330	–	528 167	378 899
South Carolina	73 970	2 536	84 392	762	1 703 390	1 172 351
South Dakota	10 319	113	6 556	–	295 032	200 605
Tennessee	61 304	4 025	77 487	–	1 894 971	1 475 364
Texas	366 289	553 005	521 343	12 496	9 566 985	6 608 246
Utah	55 300	6 344	38 019	–	800 235	564 005
Vermont	8 144	2 191	6 610	–	358 613	256 966
Virginia	126 816	25 540	131 757	–	3 326 400	2 228 657
Washington	177 690	64 695	147 466	–	2 560 479	1 699 525
West Virginia	35 418	17 346	13 136	–	956 616	627 802
Wisconsin	138 587	2 837	61 352	6 050	2 603 984	1 880 860
Wyoming	22 835	105	13 331	–	343 145	226 487

Note: See appendix B for explanatory notes.

[1]Duplicative interschool system transactions are excluded.

Table 12. Per Pupil Amounts of Public School System Expenditure for Elementary-Secondary Education by State: 1990-91

[Dollars. Detail may not add to total due to rounding. For meaning of abbreviations and symbols, see text]

Geographic area	Total[1]	Current spending				Capital outlay	
		Total	Instruction	Support services	Other	Total	Construction
United States	**5 496**	**4 938**	**2 968**	**1 679**	**303**	**451**	**270**
Alabama	3 797	3 486	1 861	1 317	310	268	201
Alaska	8 829	7 670	4 182	3 037	451	725	604
Arizona	4 889	3 831	2 289	1 375	167	820	701
Arkansas	3 724	3 399	2 100	971	328	249	138
California	5 391	4 892	2 986	1 697	209	447	259
Colorado	5 174	4 483	2 664	1 467	353	523	391
Connecticut	7 473	7 281	4 612	2 393	276	94	-
Delaware	5 792	5 531	3 631	1 640	260	251	152
District of Columbia	8 457	7 856	3 653	3 758	445	601	382
Florida	6 089	5 039	2 706	1 795	538	913	532
Georgia	4 735	4 150	2 598	1 287	265	513	17
Hawaii	5 590	4 832	2 839	1 532	460	758	601
Idaho	3 658	3 212	1 996	1 039	177	386	300
Illinois	5 045	4 591	2 660	1 702	229	357	195
Indiana	5 273	4 524	2 715	1 568	241	485	294
Iowa	4 799	4 352	2 628	1 517	207	390	216
Kansas	4 775	4 400	2 542	1 571	287	296	123
Kentucky	4 148	3 863	2 340	1 304	219	207	56
Louisiana	4 020	3 662	2 130	1 247	305	222	69
Maine	5 964	5 183	3 308	1 558	318	652	288
Maryland	6 470	5 947	3 664	1 980	302	478	373
Massachusetts	6 193	5 786	3 528	1 804	454	326	287
Michigan	6 193	5 588	3 033	2 110	445	471	244
Minnesota	5 814	5 105	3 173	1 550	382	577	223
Mississippi	3 363	3 132	1 928	873	331	197	116
Missouri	4 943	4 284	2 464	1 461	359	575	397
Montana	4 833	4 461	2 573	1 595	293	309	122
Nebraska	5 262	4 739	2 864	1 400	475	448	291
Nevada	6 015	4 209	2 544	1 506	159	1 639	1 484
New Hampshire	5 792	5 152	3 236	1 731	185	496	343
New Jersey	8 463	7 949	4 332	3 176	441	379	205
New Mexico	4 435	3 920	2 273	1 379	268	459	426
New York	8 358	7 794	5 112	2 391	292	441	323
North Carolina	4 821	4 249	2 646	1 311	292	508	428
North Dakota	4 211	3 984	2 267	1 286	429	166	70
Ohio	5 000	4 700	2 605	1 728	367	239	153
Oklahoma	4 416	3 880	2 324	1 213	342	490	272
Oregon	5 519	5 214	3 025	2 012	177	207	36
Pennsylvania	6 610	5 619	3 484	1 966	370	577	494
Rhode Island	5 949	5 789	3 869	1 829	91	100	3
South Carolina	4 748	4 116	2 421	1 275	419	495	372
South Dakota	4 154	3 893	2 032	1 403	458	210	129
Tennessee	3 723	3 395	2 324	820	251	234	155
Texas	4 496	3 984	2 411	1 324	249	356	84
Utah	3 141	2 765	1 775	770	219	291	154
Vermont	6 407	6 096	3 734	2 170	192	241	133
Virginia	5 745	4 988	3 009	1 751	228	625	472
Washington	5 778	4 720	2 814	1 660	246	662	594
West Virginia	4 955	4 628	2 704	1 608	316	286	122
Wisconsin	6 013	5 554	3 386	1 907	261	350	172
Wyoming	6 042	5 406	3 223	1 975	208	501	267

See footnotes at end of table.

Table 12. Per Pupil Amounts of Public School System Expenditure for Elementary-Secondary Education by State: 1990-91—Con.

[Dollars. Detail may not add to total due to rounding. For meaning of abbreviations and symbols, see text]

Geographic area	Capital outlay—Con.		Interest on debt	Intergovernmental[1]	Exhibit: Salaries and wages	
	Equipment	Land and existing structures			Total	Instruction only
United States	**118**	**63**	**93**	**15**	**3 199**	**2 213**
Alabama	58	9	41	-	2 330	1 615
Alaska	98	23	425	9	4 949	3 262
Arizona	105	15	239	-	3 081	1 914
Arkansas	107	4	77	-	2 232	1 527
California	99	89	11	42	3 220	2 209
Colorado	126	6	167	-	3 035	2 054
Connecticut	80	13	98	-	4 772	3 971
Delaware	95	4	10	-	3 400	2 673
District of Columbia	219	-	-	-	5 516	2 963
Florida	156	225	117	-	3 183	2 037
Georgia	143	353	72	-	2 806	1 930
Hawaii	152	5	-	-	3 164	2 462
Idaho	85	-	61	-	2 099	1 477
Illinois	162	-	97	-	3 074	2 124
Indiana	168	24	40	223	3 054	2 102
Iowa	103	72	56	-	2 767	2 003
Kansas	160	13	79	-	2 995	2 004
Kentucky	134	17	78	-	2 613	1 741
Louisiana	69	84	117	-	2 499	1 691
Maine	234	131	129	-	3 285	2 383
Maryland	100	5	45	-	3 825	2 558
Massachusetts	39	-	80	-	3 433	2 585
Michigan	219	8	124	-	3 580	2 201
Minnesota	164	190	132	-	3 388	2 369
Mississippi	81	-	34	-	2 148	1 556
Missouri	132	47	84	-	2 911	1 967
Montana	185	3	62	-	2 810	1 954
Nebraska	143	14	75	-	2 858	2 027
Nevada	154	-	167	-	2 916	1 928
New Hampshire	70	83	144	-	3 264	2 404
New Jersey	126	47	94	41	4 754	3 247
New Mexico	29	3	56	-	2 237	1 512
New York	106	13	123	-	4 855	3 758
North Carolina	80	-	64	-	2 919	2 018
North Dakota	96	-	42	19	2 476	1 702
Ohio	70	17	61	-	2 908	1 857
Oklahoma	154	64	48	-	2 701	1 796
Oregon	10	162	97	-	2 998	1 962
Pennsylvania	81	3	144	70	3 354	2 295
Rhode Island	77	20	60	-	3 805	2 730
South Carolina	119	4	136	1	2 738	1 884
South Dakota	80	1	51	-	2 284	1 553
Tennessee	74	5	94	-	2 298	1 789
Texas	108	163	154	4	2 828	1 953
Utah	123	14	85	-	1 787	1 259
Vermont	85	23	69	-	3 745	2 683
Virginia	127	26	132	-	3 331	2 232
Washington	212	77	176	-	3 049	2 024
West Virginia	110	54	41	-	2 967	1 947
Wisconsin	174	4	102	8	3 265	2 358
Wyoming	232	1	136	-	3 493	2 306

Note: See appendix B for explanatory notes.

[1]Duplicative interschool system transactions are excluded.

Table 13. Public School System Debt Transactions for Elementary-Secondary Education by State: 1990-91

[Thousand dollars. Detail may not add to total due to rounding. For meaning of abbreviations and symbols, see text]

Geographic area	Debt transactions[1]				
	Debt outstanding			Long-term debt issued	Long-term debt retired
	Total	Long-term	Short-term		
United States	**63 668 788**	**60 520 682**	**3 148 106**	**12 806 163**	**5 777 351**
Alabama	389 877	371 127	18 750	74 571	41 094
Alaska	580 964	580 964	-	61 505	91 696
Arizona	2 261 541	2 261 541	-	504 223	169 090
Arkansas	574 599	555 211	19 388	102 073	36 315
California	1 137 576	1 137 576	-	350 517	92 918
Colorado	1 426 931	1 426 931	-	324 379	59 526
Connecticut	464 002	464 002	-	28 500	85 233
Delaware	18 048	18 048	-	6 274	1 348
District of Columbia	-	-	-	-	-
Florida	3 161 346	3 161 346	-	221 947	214 873
Georgia	1 321 044	1 321 044	-	194 549	47 299
Hawaii	-	-	-	-	-
Idaho	210 097	188 499	21 598	55 539	18 771
Illinois	2 677 166	2 572 951	104 215	694 848	354 902
Indiana	309 783	285 186	24 597	31 497	21 753
Iowa	453 058	376 423	76 635	98 022	26 130
Kansas	580 404	580 268	136	116 222	35 840
Kentucky	898 411	898 411	-	219 970	52 162
Louisiana	1 283 864	1 283 864	-	183 898	201 197
Maine	587 273	587 273	-	41 146	12 548
Maryland	506 157	494 985	11 172	90 442	45 048
Massachusetts	811 405	811 405	-	126 281	137 692
Michigan	3 542 577	3 474 050	68 527	777 432	233 541
Minnesota	1 937 536	1 614 400	323 136	423 501	110 605
Mississippi	375 259	375 259	-	49 518	30 322
Missouri	1 015 694	1 014 800	894	299 384	75 575
Montana	147 191	147 191	-	14 121	11 970
Nebraska	330 859	310 567	20 292	83 007	45 819
Nevada	1 252 842	1 252 842	-	459 845	36 839
New Hampshire	383 048	383 048	-	57 778	36 293
New Jersey	1 511 092	1 375 325	135 767	195 473	148 059
New Mexico	285 718	285 718	-	68 552	31 484
New York	6 066 799	4 597 509	1 469 290	1 307 415	322 588
North Carolina	1 181 478	1 181 478	-	264 185	68 155
North Dakota	81 117	77 767	3 350	7 147	5 713
Ohio	1 691 426	1 499 869	191 557	326 525	163 731
Oklahoma	388 361	388 361	-	66 532	72 131
Oregon	469 739	469 739	-	27 155	36 349
Pennsylvania	5 419 188	5 328 993	90 195	1 495 130	765 200
Rhode Island	74 753	74 753	-	-	15 388
South Carolina	1 142 559	1 142 559	-	150 810	110 712
South Dakota	112 761	112 761	-	9 560	5 560
Tennessee	1 110 582	1 110 582	-	103 387	108 729
Texas	8 242 378	8 242 378	-	2 029 069	1 120 749
Utah	486 094	472 140	13 954	59 734	42 278
Vermont	97 888	79 744	18 144	24 436	12 804
Virginia	2 417 914	2 417 914	-	366 490	203 718
Washington	2 438 874	2 376 910	61 964	489 465	117 214
West Virginia	230 680	230 680	-	60 620	14 155
Wisconsin	1 431 276	956 731	474 545	57 726	67 268
Wyoming	149 559	149 559	-	5 763	16 949

[1]Minor amounts of short-term indebtedness incurred by independent school systems are included in the long-term indebtedness figures and are not separately identifiable. Short-term indebtedness of dependent school systems in many cases cannot be distinguished from the total indebtedness of their parent government.

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Table 14. Summary of State and Local Government Direct Expenditure for Higher Education

[Thousand dollars. Detail may not add to total due to rounding. For meaning of abbreviations and symbols, see text]

Geographic area	State and local						State		
			Capital outlay			Interest on debt (local)			
	Total[1]	Current operation[2]	Total	Construction	Other		Total	Assistance and subsidies	Current operation
United States	**84 381 567**	**77 216 784**	**7 064 051**	**3 950 144**	**3 113 907**	**100 732**	**71 092 129**	**5 532 171**	**59 437 235**
Alabama	1 489 681	1 316 292	173 389	106 228	65 161	-	1 489 681	53 873	1 262 419
Alaska	283 698	259 476	24 222	14 049	10 173	-	283 698	2 506	256 970
Arizona	1 559 392	1 422 573	133 320	86 563	46 757	3 499	1 201 898	66 893	1 026 107
Arkansas	697 518	635 045	62 473	35 876	26 597	-	697 518	30 411	604 634
California	11 389 979	10 714 108	666 842	334 195	332 647	9 029	7 969 740	735 287	6 781 186
Colorado	1 404 032	1 260 209	143 201	86 485	56 716	622	1 343 287	48 183	1 156 248
Connecticut	745 599	727 490	18 109	2 359	15 750	-	745 599	47 889	679 601
Delaware	387 412	359 556	27 856	22 758	5 098	-	387 412	22 846	336 710
District of Columbia	101 473	97 838	3 635	624	3 011	-	-	-	-
Florida	3 247 785	2 947 270	297 451	196 949	100 502	3 064	2 244 782	213 590	1 839 977
Georgia	1 602 332	1 420 814	181 518	109 969	71 549	-	1 589 034	47 410	1 360 522
Hawaii	470 681	416 093	54 588	27 586	27 002	-	470 681	4 017	412 076
Idaho	356 537	307 151	49 297	27 594	21 703	89	319 042	8 829	263 540
Illinois	3 641 895	3 321 990	312 031	149 239	162 792	7 874	2 672 095	350 295	2 072 370
Indiana	2 221 826	1 959 396	262 430	161 804	100 626	-	2 221 826	146 078	1 813 318
Iowa	1 343 503	1 226 115	114 609	51 276	63 333	2 779	1 043 617	82 033	889 794
Kansas	1 012 801	936 117	74 029	25 069	48 960	2 655	771 535	35 126	679 175
Kentucky	1 195 232	1 063 424	131 808	72 489	59 319	-	1 195 232	67 386	996 038
Louisiana	1 233 518	1 149 382	83 938	18 651	65 287	198	1 223 628	58 543	1 061 454
Maine	350 566	325 708	24 858	12 009	12 849	-	350 566	18 907	306 801
Maryland	2 037 356	1 857 774	179 582	127 522	52 060	-	1 431 114	110 395	1 159 139
Massachusetts	1 357 347	1 286 314	71 033	34 254	36 779	-	1 351 576	124 704	1 155 956
Michigan	4 043 921	3 675 681	357 333	206 749	150 584	10 907	3 322 478	244 043	2 772 100
Minnesota	1 843 903	1 713 075	129 847	62 731	67 116	981	1 716 882	136 945	1 469 684
Mississippi	880 958	784 216	73 969	43 197	30 772	2 773	620 373	36 997	528 571
Missouri	1 301 319	1 225 131	73 507	35 618	37 889	2 681	1 065 258	64 887	945 183
Montana	224 989	212 873	11 456	2 373	9 083	660	214 119	14 207	189 176
Nebraska	675 732	619 340	55 828	25 946	29 882	564	549 282	22 871	481 599
Nevada	328 399	280 711	47 688	18 957	28 731	-	328 399	6 586	274 125
New Hampshire	241 268	239 525	1 743	1 174	569	-	241 268	1 712	237 813
New Jersey	2 030 885	1 785 188	245 697	188 456	57 241	-	1 816 347	184 519	1 397 598
New Mexico	703 770	646 680	55 821	32 439	23 382	1 269	538 212	23 795	563 564
New York	5 545 383	5 171 870	373 513	272 948	100 565	-	4 396 572	889 423	3 399 380
North Carolina	2 527 205	2 289 504	237 701	127 124	110 577	-	1 974 505	70 069	1 711 413
North Dakota	336 149	304 150	31 999	21 551	10 448	-	336 149	13 088	291 062
Ohio	3 502 736	3 161 184	341 400	172 367	169 033	152	3 282 131	320 966	2 639 899
Oklahoma	959 200	871 145	88 055	27 604	60 451	-	959 200	48 629	822 516
Oregon	1 198 648	1 042 344	154 704	105 002	49 702	1 000	863 671	57 267	668 757
Pennsylvania	2 678 778	2 465 583	201 955	126 277	75 678	11 240	2 298 609	540 403	1 581 533
Rhode Island	302 065	287 025	15 040	5 643	9 397	-	302 065	23 830	263 195
South Carolina	1 217 608	1 152 058	65 550	47 071	18 479	-	1 217 608	44 770	1 107 288
South Dakota	175 634	160 332	15 302	5 293	10 009	-	175 634	4 348	155 984
Tennessee	1 491 938	1 270 999	220 939	151 094	69 845	-	1 491 938	46 080	1 224 919
Texas	5 750 707	5 270 200	452 665	206 677	245 988	27 842	4 522 708	189 849	3 989 308
Utah	826 725	739 849	86 876	43 851	43 025	-	826 725	22 380	717 489
Vermont	280 041	264 222	15 819	7 082	8 737	-	280 041	28 602	235 620
Virginia	2 177 144	2 007 916	139 228	101 020	68 208	-	2 177 144	114 477	1 893 439
Washington	2 052 184	1 835 360	216 824	122 983	93 841	-	2 052 184	133 604	1 701 756
West Virginia	540 139	509 826	30 313	2 969	27 344	-	540 139	21 678	488 148
Wisconsin	2 187 036	1 990 567	188 070	75 055	113 015	8 399	1 715 154	135 342	1 433 449
Wyoming	246 940	229 495	14 990	5 345	9 645	2 455	163 813	15 603	138 892

Note: Higher education expenditures will not correspond to data in tables 1 through 4 due to the inclusion in this table of education assistance and subsidy payments from State institutions and interest paid on debt from local institutions.

[1]Duplicative interschool system transactions are excluded.
[2]Includes State government assistance and subsidy payments for scholarships and fellowships.

by State: 1990-91

State—Con.			Local					Geographic area
Capital outlay					Capital outlay				
Total	Construction	Other	Total[1]	Current operation	Total	Construction	Other	Interest on debt	
6 122 723	**3 428 816**	**2 693 907**	**13 289 438**	**12 247 378**	**941 328**	**521 328**	**420 000**	**100 732**	**United States**
173 389	108 228	65 161	-	-	-	-	-	-	Alabama
24 222	14 049	10 173	-	-	-	-	-	-	Alaska
108 896	73 953	34 945	357 494	329 573	24 422	12 610	11 812	3 499	Arizona
62 473	35 876	26 597	-	-	-	-	-	-	Arkansas
453 267	225 658	227 609	3 420 239	3 197 635	213 575	108 537	105 038	9 029	California
138 836	84 763	54 073	60 765	55 778	4 365	1 722	2 643	622	Colorado
18 109	2 359	15 750	-	-	-	-	-	-	Connecticut
27 856	22 758	5 098	-	-	-	-	-	-	Delaware
-	-	-	101 473	97 838	3 635	624	3 011	-	District of Columbia
191 195	115 113	76 082	1 003 023	893 703	106 256	81 836	24 420	3 064	Florida
181 102	109 969	71 133	13 298	12 882	416	-	416	-	Georgia
54 588	27 586	27 002	-	-	-	-	-	-	Hawaii
46 673	27 594	19 079	37 495	34 782	2 624	-	2 624	89	Idaho
249 430	123 588	125 842	969 800	899 325	62 601	25 651	36 950	7 874	Illinois
262 430	161 804	100 626	-	-	-	-	-	-	Indiana
91 790	36 873	54 917	299 886	274 288	22 819	14 403	8 416	2 779	Iowa
57 234	20 071	37 163	241 266	221 816	16 795	4 998	11 797	2 655	Kansas
131 808	72 489	59 319	-	-	-	-	-	-	Kentucky
83 631	18 591	65 040	9 890	9 385	307	60	247	198	Louisiana
24 858	12 009	12 849	-	-	-	-	-	-	Maine
161 580	118 178	43 402	606 242	588 240	18 002	9 344	8 658	-	Maryland
70 918	34 148	36 768	5 771	5 654	117	106	11	-	Massachusetts
306 335	189 552	116 783	721 443	659 538	50 998	17 197	33 801	10 907	Michigan
110 253	51 825	58 428	127 021	106 446	19 594	10 906	8 688	981	Minnesota
54 805	28 629	26 176	240 585	218 648	19 164	14 568	4 596	2 773	Mississippi
55 208	21 713	33 495	236 061	215 061	18 299	13 905	4 394	2 681	Missouri
10 736	2 339	8 397	10 870	9 490	720	34	686	660	Montana
44 812	20 760	24 052	126 450	114 870	11 016	5 186	5 830	564	Nebraska
47 688	18 957	28 731	-	-	-	-	-	-	Nevada
1 743	1 174	569	-	-	-	-	-	-	New Hampshire
234 230	180 073	54 157	214 538	203 071	11 467	8 383	3 084	-	New Jersey
50 853	27 789	23 064	65 558	59 321	4 988	4 650	318	1 269	New Mexico
307 789	228 642	79 147	1 148 811	1 083 067	65 724	44 306	21 418	-	New York
193 023	101 237	91 786	552 700	508 022	44 678	25 887	18 791	-	North Carolina
31 999	21 551	10 448	-	-	-	-	-	-	North Dakota
321 486	162 853	158 613	220 605	200 519	19 934	9 514	10 420	152	Ohio
88 055	27 604	60 451	-	-	-	-	-	-	Oklahoma
137 647	100 580	37 067	334 977	316 920	17 057	4 422	12 635	1 000	Oregon
176 673	108 987	67 686	380 189	343 647	25 282	17 290	7 992	11 240	Pennsylvania
15 040	5 643	9 397	-	-	-	-	-	-	Rhode Island
85 550	47 071	18 479	-	-	-	-	-	-	South Carolina
15 302	5 293	10 009	-	-	-	-	-	-	South Dakota
220 939	151 094	69 845	-	-	-	-	-	-	Tennessee
343 551	142 043	201 508	1 227 999	1 091 043	109 114	64 634	44 480	27 842	Texas
86 876	43 851	43 025	-	-	-	-	-	-	Utah
15 819	7 082	8 737	-	-	-	-	-	-	Vermont
169 228	101 020	68 208	-	-	-	-	-	-	Virginia
216 824	122 983	93 841	-	-	-	-	-	-	Washington
30 313	2 969	27 344	-	-	-	-	-	-	West Virginia
148 363	58 226	88 135	471 882	421 776	41 707	16 827	24 880	8 399	Wisconsin
9 318	1 617	7 701	83 127	75 000	5 672	3 728	1 944	2 455	Wyoming

Table 15. Summary of Local Public School System Finances for Higher Education by State: 1990-91

[Thousand dollars. Detail may not add to total due to rounding. For meaning of abbreviations and symbols, see text]

Geographic area	General revenue								
				Local sources[1]					
	Total[1]	Federal sources	State sources	Total	Taxes	Parent government contribution	Charges	From cities and counties	Other
United States	**13 270 766**	**459 951**	**5 650 195**	**7 160 620**	**2 245 372**	**697 074**	**3 398 723**	**498 623**	**350 828**
Alabama	-	-	-	-	-	-	-	-	-
Alaska	-	-	-	-	-	-	-	-	-
Arizona	352 093	12 888	80 216	259 191	165 862	-	80 595	1 835	10 899
Arkansas	-	-	-	-	-	-	-	-	-
California	3 445 241	122 864	1 928 288	1 394 289	588 046	-	498 640	246 381	63 222
Colorado	59 402	779	16 780	41 863	24 037	-	16 005	339	1 482
Connecticut	-	-	-	-	-	-	-	-	-
Delaware	-	-	-	-	-	-	-	-	-
District of Columbia	96 077	4 365	-	91 712	-	77 886	11 904	-	1 922
Florida	975 886	32 977	597 477	345 432	44 438	-	272 241	2 543	26 210
Georgia	14 912	319	7 236	7 357	-	-	2 788	4 187	382
Hawaii	-	-	-	-	-	-	-	-	-
Idaho	37 264	3 561	14 290	19 413	6 161	-	12 038	70	1 144
Illinois	1 019 549	31 159	292 707	695 683	352 228	-	300 023	1 423	42 009
Indiana	-	-	-	-	-	-	-	-	-
Iowa	304 735	18 014	116 681	170 040	32 721	-	126 461	2 617	8 241
Kansas	250 458	10 307	59 078	181 073	84 142	-	75 141	11 427	10 363
Kentucky	-	-	-	-	-	-	-	-	-
Louisiana	9 813	403	5 758	3 652	222	-	2 622	784	24
Maine	-	-	-	-	-	-	-	-	-
Maryland	352 859	14 607	90 874	247 378	-	87 063	123 065	31 489	5 761
Massachusetts	12 582	394	1 026	11 160	-	-	10 858	-	302
Michigan	729 496	18 179	239 869	471 428	159 758	-	259 971	26 354	25 345
Minnesota	145 927	7 878	89 434	48 615	4 546	-	40 438	1 277	2 354
Mississippi	228 976	15 410	102 850	110 716	30 649	-	72 106	4 399	3 562
Missouri	231 950	4 606	80 644	146 700	55 740	-	80 970	2 099	7 891
Montana	10 916	897	3 630	6 389	3 459	-	2 665	-	245
Nebraska	135 462	4 619	39 070	91 773	55 772	-	33 209	-	2 792
Nevada	-	-	-	-	-	-	-	-	-
New Hampshire	-	-	-	-	-	-	-	-	-
New Jersey	445 327	10 005	105 590	329 732	4 434	146 938	168 789	-	9 571
New Mexico	65 827	4 228	30 043	31 556	18 011	-	11 990	-	1 555
New York	1 118 264	17 239	396 224	704 801	-	310 557	358 280	21 093	14 871
North Carolina	555 781	20 147	370 682	164 972	-	72 174	80 469	4 647	7 682
North Dakota	-	-	-	-	-	-	-	-	-
Ohio	227 869	2 960	85 273	139 636	52 943	-	72 391	994	13 308
Oklahoma	-	-	-	-	-	-	-	-	-
Oregon	339 439	25 505	87 150	226 784	116 308	-	94 694	5 128	10 654
Pennsylvania	349 668	12 006	116 304	221 358	2 852	-	144 232	60 849	13 425
Rhode Island	-	-	-	-	-	-	-	-	-
South Carolina	-	-	-	-	-	-	-	-	-
South Dakota	-	-	-	-	-	-	-	-	-
Tennessee	-	-	-	-	-	-	-	-	-
Texas	1 202 943	44 643	544 612	613 688	218 174	2 456	318 418	20 933	53 707
Utah	-	-	-	-	-	-	-	-	-
Vermont	-	-	-	-	-	-	-	-	-
Virginia	-	-	-	-	-	-	-	-	-
Washington	-	-	-	-	-	-	-	-	-
West Virginia	-	-	-	-	-	-	-	-	-
Wisconsin	468 659	18 245	103 527	346 887	210 707	-	111 146	15 421	9 613
Wyoming	83 391	1 149	44 900	37 342	14 162	-	18 554	2 334	2 292

See footnote at end of table.

Table 15. Summary of Local Public School System Finances for Higher Education by State: 1990-91—Con.

[Thousand dollars. Detail may not add to total due to rounding. For meaning of abbreviations and symbols, see text]

Geographic area	Direct general expenditure							Debt		
			Capital outlay							
	Total[1]	Current operation	Total	Construction	Other	Interest on debt	Exhibit: Salaries and wages	Total	Long-term issued	Long-term retired
United States	**13 246 218**	**12 187 845**	**986 634**	**526 044**	**430 590**	**101 837**	**7 281 298**	**1 522 223**	**239 188**	**188 347**
Alabama	-	-	-	-	-	-	-	-	-	-
Alaska	-	-	-	-	-	-	-	-	-	-
Arizona	357 494	329 573	24 422	12 610	11 812	3 499	194 856	29 935	11 900	1 578
Arkansas	-	-	-	-	-	-	-	-	-	-
California	3 420 239	3 197 635	213 575	108 537	105 038	9 029	2 033 588	151 874	18 027	8 952
Colorado	60 765	55 778	4 365	1 722	2 643	622	26 437	10 337	4 976	1 591
Connecticut	-	-	-	-	-	-	-	-	-	-
Delaware	-	-	-	-	-	-	-	-	-	-
District of Columbia	102 196	93 969	8 229	2 165	6 064	-	83 727	13 089	-	-
Florida	1 003 023	893 703	106 256	81 836	24 420	3 064	527 161	49 006	7 078	8 249
Georgia	13 298	12 882	416	-	416	-	9 102	-	-	-
Hawaii	-	-	-	-	-	-	-	-	-	-
Idaho	37 495	34 782	2 624	-	2 624	89	15 999	1 670	-	75
Illinois	989 800	899 325	82 801	25 851	36 950	7 874	539 680	71 942	2 290	12 754
Indiana	-	-	-	-	-	-	-	-	-	-
Iowa	299 686	274 288	22 819	14 403	8 416	2 779	139 932	43 915	12 700	7 142
Kansas	241 266	221 816	16 795	4 998	11 797	2 655	119 308	40 526	5 055	6 126
Kentucky	-	-	-	-	-	-	-	-	-	-
Louisiana	9 880	9 385	307	60	247	198	4 611	-	-	77
Maine	-	-	-	-	-	-	-	-	-	-
Maryland	361 038	335 786	24 486	11 917	12 571	762	214 330	11 517	1 146	1 932
Massachusetts	11 542	11 308	234	212	22	-	6 688	-	-	-
Michigan	721 443	659 536	50 998	17 197	33 801	10 907	343 616	173 346	17 436	29 081
Minnesota	127 021	106 446	19 594	10 906	8 688	981	62 744	15 779	-	2 689
Mississippi	240 585	218 648	19 164	14 568	4 596	2 773	120 151	45 657	7 982	3 387
Missouri	236 061	215 081	18 299	13 905	4 394	2 681	125 502	35 465	-	2 200
Montana	10 870	9 490	720	34	686	660	5 409	7 588	-	88
Nebraska	126 174	114 594	11 016	5 186	5 830	564	62 051	6 212	72	622
Nevada	-	-	-	-	-	-	-	-	-	-
New Hampshire	-	-	-	-	-	-	-	-	-	-
New Jersey	458 655	431 070	27 458	19 722	7 736	127	251 802	8 305	3 122	125
New Mexico	65 558	59 321	4 968	4 650	318	1 269	33 142	18 545	5 000	2 395
New York	1 100 447	1 046 598	53 842	33 463	20 379	7	640 058	94	-	32
North Carolina	552 709	508 022	44 678	25 887	18 791	9	320 828	132	-	70
North Dakota	-	-	-	-	-	-	-	-	-	-
Ohio	220 605	200 519	19 934	9 514	10 420	152	104 533	3 028	3 000	454
Oklahoma	-	-	-	-	-	-	-	-	-	-
Oregon	334 977	316 920	17 057	4 422	12 635	1 000	154 238	19 484	6 500	1 487
Pennsylvania	380 169	343 647	25 282	17 290	7 992	11 240	198 411	169 896	31 544	6 121
Rhode Island	-	-	-	-	-	-	-	-	-	-
South Carolina	-	-	-	-	-	-	-	-	-	-
South Dakota	-	-	-	-	-	-	-	-	-	-
Tennessee	-	-	-	-	-	-	-	-	-	-
Texas	1 227 999	1 091 043	109 114	64 634	44 480	27 842	668 416	436 155	55 532	30 916
Utah	-	-	-	-	-	-	-	-	-	-
Vermont	-	-	-	-	-	-	-	-	-	-
Virginia	-	-	-	-	-	-	-	-	-	-
Washington	-	-	-	-	-	-	-	-	-	-
West Virginia	-	-	-	-	-	-	-	-	-	-
Wisconsin	471 882	421 776	41 707	18 827	24 880	8 399	257 540	138 108	42 828	21 424
Wyoming	83 127	75 000	5 672	3 728	1 944	2 455	37 436	22 640	-	6 758

Note: Higher education expenditures will not correspond to data in tables 1, 2, and 4 due to the inclusion in this table of interest paid on debt from local institutions.

[1]Duplicative interschool system transactions are excluded.

Table 16. Finances of Individual Public School Systems Having Enrollment of 15,000 or More:

[Thousand dollars. Detail may not add to total due to rounding. For meaning of abbreviations and symbols, see text]

Geographic area	Enrollment[1]	General revenue				
		Total	Federal sources			State sources
			Total	Direct	Through State	
ALABAMA						
Independent Schools:						
Baldwin County	17 421	60 082	4 742	-	4 742	36 953
Birmingham	41 477	159 896	21 757	219	21 538	93 275
Huntsville	24 351	106 230	8 184	1 641	6 543	56 410
Jefferson County	40 497	139 875	9 632	-	9 632	91 568
Mobile County	66 865	222 183	27 436	325	27 113	147 171
Montgomery County	35 467	116 653	16 637	537	16 100	76 290
ALASKA						
Dependent Schools:						
Anchorage	42 222	278 341	11 754	2 304	9 450	200 775
ARIZONA						
Independent Schools:						
Deer Valley Unified	17 519	86 301	1 757	-	1 757	31 582
Maricopa County Community College	44 247	180 969	4 276	4 276	-	34 376
Mesa Unified	68 485	286 171	10 144	1 128	9 016	130 038
Paradise Valley Unified	29 351	122 394	2 660	-	2 660	50 151
Peoria Unified	23 159	89 748	2 379	-	2 379	45 975
Phoenix Union High	22 167	145 641	8 055	-	8 055	11 781
Pima County Junior College	14 631	60 811	3 491	3 491	-	12 488
Scottsdale Unified	21 507	96 668	2 121	-	2 121	19 174
Tucson Unified	62 334	262 870	20 760	1 853	18 907	125 027
Washington Elementary	25 540	92 449	3 950	-	3 950	47 122
ARKANSAS						
Independent Schools:						
Little Rock	25 813	128 024	7 723	29	7 694	51 675
Pulaski County Special	21 495	83 195	6 248	960	5 288	48 004
CALIFORNIA						
Independent Schools:						
Abc Unified	20 972	102 823	4 288	334	3 954	78 658
Anaheim Union High	23 086	119 936	4 586	40	4 546	69 261
Bakersfield Elementary	24 911	120 888	11 079	28	11 051	84 294
Capistrano Unified	26 852	128 503	2 395	23	2 372	32 916
Cerritos Community College	11 839	53 980	1 921	1 921	-	36 549
Chino Unified	23 257	110 442	2 466	30	2 436	71 298
Clovis Unified	23 224	137 952	3 881	-	3 881	103 321
Coast Community College	23 702	101 517	2 289	2 289	-	51 760
Compton Unified	27 585	138 403	15 385	82	15 303	106 268
Conejo Valley Unified	17 209	85 080	1 459	26	1 433	37 560
Contra Costa College	20 309	90 080	1	1	-	51 497
Corona-Norco Unified	23 036	109 140	3 525	13	3 512	69 720
Eastside Union High	21 973	118 195	7 321	-	7 321	72 889
El Camino Community College	13 240	65 728	1 214	1 214	-	40 690
Elk Grove Unified	27 246	127 759	5 286	338	4 948	93 465
Fontana Unified	27 043	133 438	5 736	50	5 686	110 028
Foothill De Anza Community College	21 217	131 793	3 980	3 980	-	70 705
Fremont Unified	27 172	120 885	3 766	63	3 703	84 194
Fresno Unified	71 500	333 226	31 628	131	31 497	255 164
Garden Grove Unified	37 989	176 970	11 765	76	11 689	106 810
Glendale Unified	25 459	110 500	7 912	53	7 859	75 771
Grossmont Community College	11 180	49 402	1 041	1 041	-	26 026
Grossmont Union High	18 647	92 933	3 235	89	3 146	48 136
Hacienda-La Puente Unified	23 267	131 892	7 885	748	7 137	103 570
Hayward Unified	19 122	90 141	4 975	27	4 948	67 133
Huntington Beach Union High	14 039	92 650	2 703	24	2 679	44 038
Inglewood Unified	16 355	77 511	6 280	103	6 177	53 109
Irvine Unified	20 735	117 740	4 589	1 580	3 009	46 774
Kern Community College	10 256	52 747	3 434	3 434	-	24 573
Kern Union High	20 183	145 830	6 320	25	6 295	67 880
Lodi Unified	23 954	116 127	6 509	42	6 467	90 028
Long Beach Community College	14 526	59 748	3 636	3 636	-	45 004
Long Beach Unified	71 342	344 529	36 049	2 425	33 624	243 802
Los Angeles City College	54 625	293 558	17 015	17 015	-	163 252
Los Angeles Unified	625 086	3 649 619	313 737	3 300	310 437	2 548 205
Los Rios Community College	24 352	91 756	2 754	2 754	-	58 924
Montebello Unified	32 938	155 677	12 922	240	12 682	124 601
Mount Diablo Unified	32 840	148 227	4 497	200	4 297	87 216
Mount San Antonio Community College	12 367	63 195	1 073	1 073	-	46 474
Newport-Mesa Unified	16 434	85 448	3 455	48	3 407	15 917
North Orange Grove Community College	18 332	109 997	1 615	1 615	-	54 685
Norwalk-La Mirada Unified	19 179	88 970	4 934	579	4 355	68 879
Oakland Unified	52 095	279 208	28 819	304	28 515	194 261
Ontario-Montclair Elem	21 033	85 406	5 329	26	5 303	65 818
Orange Unified	25 224	111 365	4 512	40	4 472	45 879
Palomar Community College	9 140	57 609	4 578	4 578	-	20 953
Pasadena Area Community College	11 686	66 655	2 704	2 704	-	47 590
Pasadena Unified	21 802	112 740	8 435	60	8 375	70 882
Peralta Community College	13 074	61 729	2 872	2 872	-	44 130
Placentia Unified	21 438	102 647	2 781	31	2 750	58 114
Pomona Unified	26 918	138 709	11 401	1 273	10 128	109 543
Poway Unified	24 662	120 579	1 995	167	1 828	71 700
Rancho Santiago Community College	11 118	81 351	5 001	5 001	-	44 485
Richmond Unified	31 292	155 789	8 686	8	8 668	114 095

See footnotes at end of table.

1990-91

General revenue—Con.									Geographic area
Local sources									
	Taxes			Intergovernmental from—		Charges			
Total	Total	Property	Contribution from parent government	Cities and counties	Other school systems	School lunch	Other	Other	
									ALABAMA
									Independent Schools:
18 387	7 588	7 588	-	8 977	-	1 550	103	2 169	Baldwin County
44 864	35 598	35 598	-	1 088	-	2 830	249	5 099	Birmingham
41 636	11 060	11 060	-	24 634	-	3 211	1 012	1 719	Huntsville
38 655	27 834	27 834	-	809	-	6 353	2 045	1 814	Jefferson County
47 574	28 846	28 846	-	5 326	-	4 152	857	8 593	Mobile County
23 786	7 854	7 854	-	10 321	30	3 351	834	1 596	Montgomery County
									ALASKA
									Dependent Schools:
65 812	-	-	56 453	-	-	3 339	129	5 891	Anchorage
									ARIZONA
									Independent Schools:
52 962	36 041	36 041	-	3 586	118	1 783	549	10 885	Deer Valley Unified
142 317	97 552	97 552	-	-	-	-	39 210	5 555	Maricopa County Community College
145 969	81 172	81 172	-	15 864	486	5 575	3 044	39 848	Mesa Unified
69 583	54 519	54 519	-	5 516	30	2 446	1 565	5 505	Paradise Valley Unified
41 394	29 263	29 263	-	5 577	245	2 237	974	3 098	Peoria Unified
125 805	107 979	107 979	-	-	27	1 372	1 599	14 828	Phoenix Union High
44 832	26 555	26 555	-	-	-	-	16 816	1 461	Pima County Junior College
77 373	66 246	66 246	-	657	1 184	2 158	1 382	5 746	Scottsdale Unified
117 083	80 704	80 704	-	6 603	2 167	4 239	2 017	21 353	Tucson Unified
41 377	27 864	27 864	-	5 800	59	2 129	1 606	3 717	Washington Elementary
									ARKANSAS
									Independent Schools:
66 626	55 635	55 635	-	90	6 369	1 354	2 964	2 014	Little Rock
26 943	21 599	21 599	-	61	2 024	885	2 867	1 487	Pulaski County Special
									CALIFORNIA
									Independent Schools:
19 877	12 441	12 441	-	40	296	2 306	1 124	3 670	Abc Unified
46 069	25 173	25 173	-	-	-	3 226	12 218	5 472	Anaheim Union High
25 515	13 279	13 279	-	-	-	926	8 958	2 352	Bakersfield Elementary
93 192	69 358	69 358	-	-	29	2 447	11 429	9 929	Capistrano Unified
13 510	3 348	3 348	-	328	-	-	9 196	638	Cerritos Community College
36 678	18 569	18 569	-	310	-	1 715	441	15 643	Chino Unified
30 750	12 802	12 802	-	-	-	1 767	893	15 288	Clovis Unified
47 468	32 724	32 724	-	-	-	-	14 744	-	Coast Community College
16 750	8 714	8 714	-	-	-	1 078	3 811	3 147	Compton Unified
46 061	26 479	26 479	-	350	45	1 876	10 464	4 847	Conejo Valley Unified
38 562	21 143	21 143	-	-	-	-	14 092	3 327	Contra Costa College
35 895	20 002	20 002	-	32	-	2 451	500	12 910	Corona-Norco Unified
37 985	28 799	28 799	-	-	67	1 687	2 381	5 051	Eastside Union High
23 824	10 437	10 437	-	-	-	-	12 476	911	El Camino Community College
29 008	14 500	14 500	-	15	-	2 042	65	12 386	Elk Grove Unified
17 674	8 777	8 777	-	325	-	2 084	829	5 659	Fontana Unified
57 108	23 292	23 292	-	-	-	-	32 219	1 597	Foothill De Anza Community College
32 925	21 416	21 416	-	8	46	1 934	425	9 096	Fremont Unified
46 434	29 816	29 816	-	-	1 305	3 459	5 587	6 267	Fresno Unified
58 395	45 231	45 231	-	-	-	2 392	4 008	6 764	Garden Grove Unified
26 817	18 290	18 290	-	700	-	2 135	240	5 452	Glendale Unified
20 335	13 595	13 595	-	395	-	-	5 676	669	Grossmont Community College
41 582	34 730	34 730	-	190	-	1 880	790	3 972	Grossmont Union High
20 437	10 477	10 477	-	-	-	1 527	2 232	6 201	Hacienda-La Puente Unified
18 033	11 432	11 432	-	-	3	1 314	1 071	4 213	Hayward Unified
45 909	33 274	33 274	-	-	-	1 191	7 622	3 822	Huntington Beach Union High
18 122	7 182	7 182	-	29	44	640	8 803	1 424	Inglewood Unified
66 377	48 523	48 523	-	-	98	2 146	8 531	7 079	Irvine Unified
24 740	19 911	19 911	-	-	-	-	3 573	1 256	Kern Community College
71 830	45 342	45 342	-	-	-	1 404	78	25 006	Kern Union High
19 590	13 744	13 744	-	-	-	997	4	4 845	Lodi Unified
11 108	-	-	-	5 308	-	-	4 474	1 326	Long Beach Community College
64 878	36 998	36 998	-	-	-	3 898	15 157	8 829	Long Beach Unified
113 291	63 459	63 459	-	2 504	-	-	42 779	4 549	Los Angeles City College
787 677	401 319	401 319	-	-	482	30 295	271 509	84 072	Los Angeles Unified
30 078	13 144	13 144	-	1 433	-	-	13 326	2 173	Los Rios Community College
18 154	12 379	12 379	-	-	-	1 717	1 442	2 616	Montebello Unified
56 514	39 188	39 188	-	-	9 525	2 805	1 747	3 249	Mount Diablo Unified
15 648	-	-	-	8 647	-	-	5 736	1 265	Mount San Antonio Community College
66 076	58 218	58 218	-	-	-	2 055	19	5 784	Newport-Mesa Unified
53 697	-	-	-	24 606	-	-	21 761	7 331	North Orange Grove Community College
15 157	9 426	9 426	-	-	125	1 775	1 463	2 368	Norwalk-La Mirada Unified
56 106	28 822	28 822	-	-	-	1 972	17 637	7 677	Oakland Unified
14 259	8 723	8 723	-	28	547	897	1 009	3 055	Ontario-Montclair Elem
60 974	50 307	50 307	-	-	-	2 340	2 692	5 635	Orange Unified
32 078	-	-	-	22 218	-	-	8 914	946	Palomar Community College
18 361	-	-	-	6 559	-	-	9 876	1 926	Pasadena Area Community College
33 613	18 023	18 023	-	59	53	1 404	9 175	4 899	Pasadena Unified
14 727	10 846	10 846	-	403	-	-	3 439	39	Peralta Community College
41 752	26 706	26 706	-	-	38	1 688	4 282	7 036	Placentia Unified
17 765	7 583	7 583	-	1 151	2 831	1 449	1 389	3 362	Pomona Unified
46 884	32 937	32 937	-	125	-	2 042	685	11 095	Poway Unified
31 865	19 910	19 910	-	2	-	-	11 917	36	Rancho Santiago Community College
33 028	27 159	27 159	-	4	2	1 717	1 001	3 145	Richmond Unified

Table 16. Finances of Individual Public School Systems Having Enrollment of 15,000 or More:

[Thousand dollars. Detail may not add to total due to rounding. For meaning of abbreviations and symbols, see text]

Geographic area	General expenditure									
		Current spending					Capital outlay			
	Total	Total	Instruction	Support services	Other	Interest on debt	Total	Equipment	Construction	Land and existing structures
ALABAMA—Con.										
Independent Schools:										
Baldwin County	69 233	56 976	30 462	22 504	3 990	2 117	10 140	1 249	8 339	552
Birmingham	171 429	163 195	84 243	63 216	15 736	13	8 221	2 786	5 242	193
Huntsville	113 904	103 440	55 694	39 476	8 270	300	10 164	990	9 174	-
Jefferson County	143 885	141 096	79 340	49 610	12 146	845	1 944	1 842	102	-
Mobile County	236 475	219 115	116 871	80 223	22 021	1 818	15 542	2 180	13 315	47
Montgomery County	122 883	120 693	64 317	45 253	11 123	-	2 190	2 035	152	3
ALASKA—Con.										
Dependent Schools:										
Anchorage	301 095	245 006	142 568	90 136	12 302	13 332	42 757	2 072	40 391	294
ARIZONA—Con.										
Independent Schools:										
Deer Valley Unified	106 823	71 545	46 169	22 921	2 455	8 211	27 067	806	26 261	-
Maricopa County Community College	177 603	168 864	-	-	168 864	-	8 739	5 681	3 058	-
Mesa Unified	295 047	260 448	171 477	80 053	8 918	11 041	23 558	7 323	15 866	369
Paradise Valley Unified	152 734	111 517	75 003	33 418	3 096	9 201	32 016	2 059	29 927	30
Peoria Unified	100 431	77 810	51 565	23 319	2 926	8 962	13 659	1 463	12 030	166
Phoenix Union High	180 536	144 584	82 600	59 627	2 357	6 140	29 812	1 765	27 498	549
Pima County Junior College	62 933	58 589	-	-	58 589	1 027	3 317	1 096	2 221	-
Scottsdale Unified	122 672	92 899	59 927	30 236	2 736	7 435	22 338	1 292	20 860	186
Tucson Unified	326 014	264 214	165 593	88 971	9 650	9 860	51 940	2 726	48 113	1 101
Washington Elementary	98 396	94 058	66 481	23 908	3 671	792	3 548	1 366	1 924	256
ARKANSAS—Con.										
Independent Schools:										
Little Rock	131 340	113 672	66 724	36 369	10 579	3 318	10 387	4 097	6 290	-
Pulaski County Special	81 242	72 715	44 139	22 604	5 972	2 295	2 984	2 112	872	-
CALIFORNIA—Con.										
Independent Schools:										
Abc Unified	105 583	96 328	58 846	34 716	2 766	132	1 951	1 592	347	12
Anaheim Union High	118 764	107 207	64 496	38 168	4 543	41	3 961	2 986	926	49
Bakersfield Elementary	122 896	110 051	68 425	35 389	6 237	1 480	10 641	1 493	8 436	712
Capistrano Unified	131 092	116 303	74 178	38 233	3 892	514	11 363	4 824	3 846	2 693
Cerritos Community College	55 016	52 601	-	-	52 601	42	2 373	1 407	966	-
Chino Unified	127 660	98 615	60 293	30 190	8 132	804	26 581	3 887	12 962	9 732
Clovis Unified	147 053	99 359	54 262	39 024	5 073	3 031	43 994	7 041	33 268	3 685
Coast Community College	99 338	93 355	-	-	93 355	1 435	4 548	4 548	-	-
Compton Unified	139 989	129 846	77 234	46 502	6 112	-	7 844	2 831	2 397	2 816
Conejo Valley Unified	85 204	80 476	51 403	26 885	2 190	551	3 402	1 072	1 824	506
Contra Costa College	87 727	85 034	-	-	85 034	9	2 684	2 684	-	-
Corona-Norco Unified	105 785	91 978	57 231	31 074	3 673	39	13 205	1 248	10 056	1 901
Eastside Union High	121 962	112 664	69 984	38 399	6 281	383	4 587	2 360	1 365	862
El Camino Community College	85 202	82 589	-	-	82 589	-	2 613	2 077	536	-
Elk Grove Unified	156 906	113 616	68 215	39 146	6 255	238	42 131	4 221	27 897	10 013
Fontana Unified	143 876	110 323	67 475	38 423	4 425	440	32 141	3 140	24 368	4 633
Foothill De Anza Community College	133 450	127 651	-	-	127 651	1 763	4 036	1 790	2 246	-
Fremont Unified	123 921	113 706	73 669	37 191	2 846	36	6 367	1 386	4 788	195
Fresno Unified	337 811	326 475	202 394	99 833	26 248	27	7 269	3 232	4	4 033
Garden Grove Unified	195 643	182 032	116 947	59 219	5 866	49	2 370	1 694	567	109
Glendale Unified	115 735	106 751	71 947	33 263	3 541	-	5 842	2 073	3 769	-
Grossmont Community College	49 991	48 785	-	-	48 785	-	1 206	1 199	7	-
Grossmont Union High	116 217	96 062	56 875	35 245	3 942	-	19 240	1 883	3 406	13 951
Hacienda-La Puente Unified	133 296	123 925	77 513	42 829	3 583	-	3 705	3 564	134	7
Hayward Unified	97 021	91 910	56 868	30 402	4 640	11	3 855	1 884	1 859	112
Huntington Beach Union High	97 564	80 424	49 502	28 773	2 149	48	3 952	834	2 957	161
Inglewood Unified	82 043	74 387	42 003	28 667	3 717	-	6 371	6 067	304	-
Irvine Unified	111 534	92 361	61 063	29 121	2 177	1 430	15 840	1 099	609	14 132
Kern Community College	57 671	50 260	-	-	50 260	-	7 411	2 683	4 728	-
Kern Union High	130 110	106 669	58 195	44 383	4 091	-	21 965	2 975	3 720	15 270
Lodi Unified	116 261	96 724	61 317	32 550	2 857	382	20 102	3 261	16 650	191
Long Beach Community College	57 829	57 829	-	-	57 829	-	-	-	-	-
Long Beach Unified	352 142	331 063	200 305	114 096	16 662	-	18 722	7 199	9 389	2 134
Los Angeles City College	316 202	276 358	-	-	276 358	2 665	37 179	22 938	14 241	-
Los Angeles Unified	3 912 210	3 645 894	2 329 223	1 134 224	182 247	867	239 731	22 967	117 508	99 256
Los Rios Community College	94 442	90 114	-	-	90 114	-	4 328	3 389	939	-
Montebello Unified	180 957	165 909	104 845	54 110	6 954	43	13 383	2 471	9 461	1 451
Mount Diablo Unified	151 082	144 871	89 219	50 164	5 488	15	4 904	718	4 051	135
Mount San Antonio Community College	60 482	60 482	-	-	60 482	-	-	-	-	-
Newport-Mesa Unified	88 437	82 845	48 549	31 593	2 703	125	4 639	2 337	1 535	767
North Orange Grove Community College	105 048	105 048	-	-	105 048	-	-	-	-	-
Norwalk-La Mirada Unified	93 141	85 699	50 621	31 385	3 693	3	2 479	2 014	417	48
Oakland Unified	285 690	272 582	172 940	87 008	12 631	1 076	6 534	6 391	143	-
Ontario-Montclair Elem	85 794	82 122	53 174	26 884	2 064	-	2 825	1 963	773	89
Orange Unified	114 942	109 032	65 241	40 770	3 021	215	4 923	1 572	3 351	-
Palomar Community College	58 054	58 054	-	-	58 054	-	-	-	-	-
Pasadena Area Community College	64 119	59 333	-	-	59 333	-	4 786	1 885	2 901	-
Pasadena Unified	113 058	110 470	69 287	37 389	3 794	-	1 777	1 365	412	-
Peralta Community College	53 603	50 420	-	-	50 420	599	2 584	1 250	1 334	-
Placentia Unified	109 102	96 343	56 402	36 433	3 508	202	9 654	1 555	7 741	358
Pomona Unified	139 017	127 560	80 017	38 796	8 747	-	9 907	2 948	1 221	5 738
Poway Unified	139 039	103 762	62 385	38 360	3 017	-	34 510	5 303	21 980	7 227
Rancho Santiago Community College	78 287	69 141	-	-	69 141	-	9 146	3 078	6 068	-
Richmond Unified	164 246	158 338	103 089	50 355	4 894	-	4 840	2 387	2 266	187

See footnotes at end of table.

1990-91—Con.

General expenditure—Con.			Debt						
	Exhibit: Salaries and wages		Outstanding						
Intergovernmental	Total	Instruction	Total	Long-term	Short-term	Long-term issued	Long-term retired	Total cash and securities	Geographic area
									ALABAMA—Con.
									Independent Schools:
-	38 501	26 353	26 515	26 515	-	-	1 080	15 847	Baldwin County
-	112 340	73 530	-	-	-	-	47	41 414	Birmingham
-	72 712	48 094	4 272	3 955	317	862	1 991	441	Huntsville
-	95 384	67 939	8 084	8 084	-	-	3 000	2 093	Jefferson County
-	146 783	101 598	11 425	11 425	-	-	4 600	11 717	Mobile County
-	81 239	56 062	-	-	-	-	32	6 989	Montgomery County
									ALASKA—Con.
									Dependent Schools:
-	165 849	115 052	181 896	181 896	-	36 921	15 285	-	Anchorage
									ARIZONA—Con.
									Independent Schools:
-	48 602	30 423	121 685	121 685	-	21 514	8 715	31 863	Deer Valley Unified
-	104 343	-	-	-	-	-	-	-	Maricopa County Community College
-	184 975	119 975	168 575	168 575	-	22 750	22 355	60 936	Mesa Unified
-	79 554	53 731	172 205	172 205	-	41 700	5 905	67 560	Paradise Valley Unified
-	56 502	39 676	120 045	120 045	-	15 500	4 547	17 019	Peoria Unified
-	96 747	49 319	83 200	83 200	-	25 000	8 700	61 715	Phoenix Union High
-	35 703	-	11 375	11 375	-	-	330	21 986	Pima County Junior College
-	64 789	42 883	137 675	137 675	-	30 336	1 650	51 362	Scottsdale Unified
-	191 907	113 398	164 900	164 900	-	90 000	3 975	103 860	Tucson Unified
-	66 780	44 876	2 750	2 750	-	-	5 956	9 077	Washington Elementary
									ARKANSAS—Con.
									Independent Schools:
3 963	80 367	52 306	49 676	49 496	180	16 743	3 234	14 595	Little Rock
3 248	54 754	35 326	30 235	30 235	-	-	3 126	3 565	Pulaski County Special
									CALIFORNIA—Con.
									Independent Schools:
7 172	67 835	46 457	2 195	2 195	-	-	535	22 014	Abc Unified
7 555	65 805	44 341	600	600	-	-	500	20 977	Anaheim Union High
724	68 538	46 760	24 000	24 000	-	4 000	-	18 742	Bakersfield Elementary
2 912	74 858	52 239	6 550	6 550	-	-	2 820	36 542	Capistrano Unified
-	34 162	-	375	375	-	-	140	7 522	Cerritos Community College
1 680	65 319	46 502	11 950	11 950	-	-	1 805	24 032	Chino Unified
669	66 606	41 895	72 680	72 680	-	3 000	3 815	31 602	Clovis Unified
-	60 007	-	21 105	21 105	-	-	-	4 889	Coast Community College
2 297	86 530	55 514	-	-	-	-	160	18 643	Compton Unified
773	50 375	34 621	7 995	7 995	-	-	1 575	12 337	Conejo Valley Unified
-	57 294	-	449	449	-	-	77	-	Contra Costa College
563	63 165	45 541	300	300	-	-	385	18 488	Corona-Norco Unified
4 348	77 081	52 460	6 355	6 355	-	-	2 940	18 652	Eastside Union High
-	38 819	-	-	-	-	-	-	8 728	El Camino Community College
921	76 117	51 768	3 420	3 420	-	-	1 025	40 004	Elk Grove Unified
972	74 573	51 005	20 310	20 310	-	20 310	-	35 448	Fontana Unified
-	77 237	-	23 895	23 895	-	4 665	1 190	23 334	Foothill De Anza Community College
3 812	83 556	58 512	510	510	-	-	345	13 386	Fremont Unified
2 040	218 145	154 069	375	375	-	-	75	28 686	Fresno Unified
11 192	119 900	84 036	520	520	-	-	710	29 311	Garden Grove Unified
1 142	75 709	53 948	-	-	-	-	-	15 710	Glendale Unified
-	33 280	-	-	-	-	-	-	2 654	Grossmont Community College
915	68 019	45 522	-	-	-	-	-	15 993	Grossmont Union High
5 666	81 198	54 919	815	815	-	-	322	10 112	Hacienda-La Puente Unified
1 245	63 730	44 247	150	150	-	-	215	4 075	Hayward Unified
13 140	51 095	35 970	770	770	-	-	485	10 336	Huntington Beach Union High
1 285	42 609	27 394	-	-	-	-	-	7 963	Inglewood Unified
1 903	61 016	43 346	20 556	20 556	-	-	2 665	20 597	Irvine Unified
-	30 350	-	-	-	-	-	-	13 248	Kern Community College
1 476	71 817	45 142	-	-	-	-	-	37 457	Kern Union High
1 073	68 140	47 226	5 045	5 045	-	-	1 000	14 298	Lodi Unified
-	39 247	-	-	-	-	-	-	12 844	Long Beach Community College
2 357	217 753	147 138	-	-	-	-	-	60 879	Long Beach Unified
-	193 872	-	31 430	31 430	-	-	545	63 956	Los Angeles City College
25 918	2 464 977	1 696 308	15 540	15 540	-	-	8 680	209 947	Los Angeles Unified
-	54 263	-	-	-	-	-	-	32 347	Los Rios Community College
1 622	117 900	81 979	1 410	1 410	-	-	-	7 949	Montebello Unified
1 292	96 274	67 852	34 355	34 355	-	33 800	150	9 828	Mount Diablo Unified
-	42 730	-	-	-	-	-	-	17 932	Mount San Antonio Community College
828	56 855	37 465	1 740	1 740	-	-	1 135	4 343	Newport-Mesa Unified
-	59 287	-	-	-	-	-	-	28 266	North Orange Grove Community College
4 980	59 019	38 233	150	150	-	-	-	15 021	Norwalk-La Mirada Unified
5 498	168 905	114 643	17 545	17 545	-	-	1 755	31 930	Oakland Unified
847	56 847	40 416	-	-	-	-	-	16 513	Ontario-Montclair Elem
772	71 940	49 074	2 000	2 000	-	-	2 000	12 373	Orange Unified
-	33 151	-	-	-	-	-	-	7 813	Palomar Community College
-	39 698	-	-	-	-	-	-	26 314	Pasadena Area Community College
811	70 149	47 847	-	-	-	-	-	16 738	Pasadena Unified
-	39 251	-	12 500	12 500	-	-	2 360	3 868	Peralta Community College
2 903	66 281	44 805	2 545	2 545	-	-	455	24 267	Placentia Unified
1 550	91 242	64 239	-	-	-	-	-	25 606	Pomona Unified
767	71 000	48 470	-	-	-	-	-	23 029	Poway Unified
-	42 020	-	-	-	-	-	-	-	Rancho Santiago Community College
1 068	103 836	72 584	-	-	-	-	-	6 754	Richmond Unified

Table 16. Finances of Individual Public School Systems Having Enrollment of 15,000 or More:

[Thousand dollars. Detail may not add to total due to rounding. For meaning of abbreviations and symbols, see text]

Geographic area	Enrollment[1]	General revenue				
			Federal sources			
		Total	Total	Direct	Through State	State sources
CALIFORNIA—Con.						
Independent Schools—Con.						
Riverside Unified	31 326	139 669	8 023	395	7 628	92 581
Rowland Unified	19 143	86 373	4 108	48	4 060	64 706
Sacramento Unified	49 557	240 954	26 374	150	26 224	166 251
Saddleback Community College	10 872	83 749	1 324	1 324	-	11 352
Saddleback Valley Unified	25 130	122 054	2 152	74	2 078	42 939
San Bernardino Community College	7 393	45 167	979	979	-	27 024
San Bernardino Unified	40 589	194 368	14 408	396	14 012	149 714
San Diego Community College	25 653	95 934	17 855	17 855	-	44 851
San Diego Unified	121 152	643 599	51 415	8 435	42 980	301 049
San Francisco Community College	16 267	110 135	3 994	3 994	-	86 041
San Francisco Unified	61 688	312 175	26 494	1 732	24 762	211 784
San Joaquin Delta Community College	9 232	52 816	1 524	1 524	-	33 877
San Jose City College	8 654	56 315	1 248	1 248	-	19 882
San Jose Unified	29 630	157 926	7 912	48	7 864	85 270
San Juan Unified	47 690	211 158	8 779	688	8 091	152 127
San Mateo Junior College	16 889	77 402	1 602	1 602	-	25 549
Santa Ana Unified	45 964	211 137	14 214	504	13 710	137 065
Santa Monica Community College	10 813	56 069	1 033	1 033	-	38 264
Simi Valley Unified	18 262	92 391	1 992	31	1 961	55 854
Sonoma County Junior College	12 240	56 381	-	-	-	36 285
South County Community College	10 136	38 399	448	446	-	25 005
State Center Community College	13 718	65 030	1 469	1 469	-	37 572
Stockton Unified	32 687	174 265	18 402	3 131	15 271	115 162
Sweetwater Union High	27 894	139 478	8 138	126	8 012	106 442
Torrance Unified	19 645	86 649	2 286	33	2 253	56 820
Ventura County Community College	16 071	57 317	1 094	1 094	-	31 465
Visalia Unified	21 309	110 203	6 819	37	6 782	76 168
West Valley College	13 460	100 749	1 815	1 815	-	38 680
Yosemite Community College	8 170	61 287	2 236	2 236	-	31 154
COLORADO						
Independent Schools:						
Aurora	25 897	142 559	5 138	216	4 922	68 359
Boulder Valley	21 502	116 066	3 278	29	3 249	27 036
Cherry Creek	29 210	173 473	3 167	-	3 167	40 164
Colorado Springs	30 009	133 816	7 006	855	6 151	50 347
Denver	59 013	336 054	26 199	723	25 476	72 364
Jefferson County	76 275	361 191	8 732	4	8 728	158 483
Littleton	15 524	86 514	1 718	-	1 718	35 588
Mesa Valley	17 024	66 646	2 829	-	2 829	39 642
Northglenn-Thornton	20 838	102 474	2 968	22	2 946	56 348
Poudre	18 589	84 244	2 757	18	2 739	32 539
Pueblo	18 364	81 700	6 049	29	6 020	50 774
CONNECTICUT						
Dependent Schools:						
Bridgeport	19 687	135 314	13 054	117	12 937	89 119
Hartford	25 418	218 817	18 702	520	18 182	122 089
New Haven	17 881	140 540	15 686	3 052	12 634	80 712
DELAWARE						
Independent Schools:						
Christina	17 872	112 240	5 983	-	5 983	67 633
DISTRICT OF COLUMBIA						
Dependent Schools:						
Elementary and Secondary	81 301	664 440	55 702	55 702	-	-
FLORIDA						
Independent Schools:						
Alachua County	26 387	144 258	9 879	1 067	8 812	86 184
Bay County	21 875	111 344	8 799	996	7 803	69 139
Brevard County	56 639	285 463	15 665	3 943	11 722	144 299
Broward Community College	13 305	108 021	637	637	-	38 075
Broward County	161 101	1 079 101	48 757	3 938	44 819	496 328
Clay County	21 933	103 065	4 935	883	4 052	69 570
Collier County	20 878	141 234	9 649	854	8 795	18 346
Dade County	292 411	1 815 403	128 435	3 928	124 507	1 045 002
Duval County	111 149	590 121	41 036	2 046	38 990	339 229
Escambia County	43 091	232 231	19 211	1 492	17 719	152 928
Florida Junior College	10 724	73 646	2 754	2 754	-	53 459
Hillsborough County	123 462	719 516	61 471	6 250	55 221	404 971
Lake County	21 065	111 043	7 259	177	7 082	66 022
Lee County	43 240	251 190	12 222	717	11 505	80 247
Leon County	27 241	165 345	9 747	197	9 550	98 344
Manatee County	26 326	150 583	8 685	227	8 458	65 917
Marion County	29 577	151 721	11 104	-	11 104	88 382
Miami-Dade Junior College	29 490	179 551	5 976	5 976	-	109 147
Okaloosa County	26 140	124 472	8 947	3 311	5 636	81 175
Orange County	102 672	591 884	30 151	1 299	28 852	269 721
Palm Beach County	105 712	729 123	40 520	3 600	36 920	191 639
Pasco County	33 891	184 698	10 595	1 016	9 579	99 704
Pinellas County	94 364	548 868	27 268	410	26 856	239 183
Polk County	65 218	337 951	25 990	446	25 544	207 890
St Lucie County	22 224	122 066	8 406	363	8 043	48 988
St Petersburg Junior College	11 914	50 600	1 119	1 119	-	32 111
Sarasota County	27 888	203 785	8 586	779	7 807	59 611
Seminole County	49 027	243 038	9 276	589	8 687	132 289
Volusia County	48 403	266 989	12 838	151	12 687	124 963

See footnotes at end of table.

1990-91—Con.

General revenue—Con.									Geographic area
Local sources									
	Taxes		Contribution from parent government	Intergovernmental from—		Charges			
Total	Total	Property		Cities and counties	Other school systems	School lunch	Other	Other	
									CALIFORNIA—Con.
									Independent Schools—Con.
39 065	28 161	28 161	-	33	-	2 700	3 686	4 485	Riverside Unified
17 559	7 095	7 095	-	-	57	1 450	4 703	4 254	Rowland Unified
46 329	29 529	29 529	-	1 144	-	2 263	4 146	9 247	Sacramento Unified
71 073	45 799	45 799	-	-	-	-	22 843	2 831	Saddleback Community College
76 963	55 249	55 249	-	-	-	2 504	10 843	8 367	Saddleback Valley Unified
17 164	-	-	-	9 452	-	-	6 943	769	San Bernardino Community College
30 246	15 674	15 674	-	898	-	2 910	1 629	9 135	San Bernardino Unified
33 426	-	-	-	20 682	-	-	12 746	-	San Diego Community College
291 135	224 237	224 237	-	969	2 607	7 841	22 847	32 634	San Diego Unified
20 100	7 210	7 210	-	1 312	-	-	10 235	1 343	San Francisco Community College
73 897	55 142	55 142	-	2 873	200	2 463	60	13 159	San Francisco Unified
17 415	7 263	7 263	-	-	-	-	8 963	1 189	San Joaquin Delta Community College
35 185	20 296	20 296	-	3 832	-	-	8 323	2 734	San Jose City College
64 744	57 163	57 163	-	204	-	1 734	1 015	4 628	San Jose Unified
50 252	34 362	34 362	-	60	-	2 790	5 621	7 419	San Juan Unified
50 251	-	-	-	32 138	-	-	15 205	2 908	San Mateo Junior College
59 858	48 783	48 783	-	-	2 476	3 119	3	5 477	Santa Ana Unified
16 772	4 371	4 371	-	1 425	-	-	8 685	2 291	Santa Monica Community College
34 545	18 581	18 581	-	106	306	1 916	8 834	4 802	Simi Valley Unified
20 096	13 366	13 366	-	1 943	-	-	3 767	1 020	Sonoma County Junior College
12 948	5 290	5 290	-	305	-	-	6 611	742	South County Community College
25 989	13 349	13 349	-	104	-	-	11 847	689	State Center Community College
40 701	17 310	17 310	-	-	12	859	17 210	5 310	Stockton Unified
24 898	19 163	19 163	-	161	108	1 554	94	3 818	Sweetwater Union High
27 543	20 298	20 298	-	69	25	2 063	1 186	3 902	Torrance Unified
24 758	15 835	15 835	-	-	-	-	8 923	-	Ventura County Community College
27 216	11 323	11 323	-	189	475	1 184	10 318	3 727	Visalia Unified
60 254	40 247	40 247	-	-	-	-	18 487	1 520	West Valley College
27 897	14 200	14 200	-	4 594	-	-	8 201	902	Yosemite Community College
									COLORADO
69 062	49 231	49 231	-	-	229	1 922	1 573	16 107	Independent Schools: Aurora
85 752	74 484	74 484	-	-	145	1 388	1 885	7 850	Boulder Valley
130 142	116 283	116 283	-	-	168	2 796	3 688	7 205	Cherry Creek
76 463	65 068	65 068	-	-	-	1 578	3 358	6 459	Colorado Springs
237 491	214 319	214 319	-	-	238	3 264	267	19 403	Denver
193 976	163 269	163 269	-	-	900	7 967	11 616	10 224	Jefferson County
49 208	37 172	37 172	-	-	-	1 440	1 142	9 454	Littleton
24 175	20 991	20 991	-	73	82	1 202	225	1 602	Mesa Valley
43 158	34 789	34 789	-	-	152	1 983	2 026	4 208	Northglenn-Thornton
48 948	43 825	43 825	-	-	-	1 152	1 408	2 563	Poudre
24 877	19 121	19 121	-	-	147	826	1 159	3 622	Pueblo
									CONNECTICUT
33 141	-	-	32 106	-	153	752	98	32	Dependent Schools: Bridgeport
78 026	-	-	75 287	-	29	1 116	127	1 467	Hartford
44 142	-	-	41 668	-	498	972	89	917	New Haven
									DELAWARE
38 624	29 056	29 056	-	-	6 467	1 456	57	1 588	Independent Schools: Christina
									DISTRICT OF COLUMBIA
608 738	-	-	602 981	-	-	1 826	2 317	1 614	Dependent Schools: Elementary and Secondary
									FLORIDA
48 195	35 507	35 507	-	-	268	1 962	3 938	6 520	Independent Schools: Alachua County
33 406	26 695	26 695	-	-	-	2 348	2 391	1 972	Bay County
125 499	106 400	106 400	-	-	-	6 700	5 295	7 104	Brevard County
69 309	44 280	44 280	-	-	-	-	23 244	1 785	Broward Community College
534 016	433 901	433 901	-	-	998	14 143	28 929	56 045	Broward County
28 560	19 921	19 921	-	-	132	2 673	3 384	2 450	Clay County
113 239	102 067	102 067	-	-	-	2 711	2 498	5 963	Collier County
641 966	531 063	531 063	-	-	837	22 536	46 701	40 829	Dade County
209 856	164 949	164 949	-	-	1 721	9 749	13 125	20 312	Duval County
60 092	45 692	45 692	-	-	1 242	3 541	5 177	4 440	Escambia County
17 433	-	-	-	253	-	-	16 078	1 102	Florida Junior College
253 074	211 723	211 723	-	-	-	13 477	9 941	17 933	Hillsborough County
37 762	30 193	30 193	-	-	5	2 409	2 935	2 220	Lake County
158 721	139 464	139 464	-	-	1 102	5 477	5 678	7 000	Lee County
59 254	44 459	44 459	-	-	301	2 496	5 519	6 479	Leon County
75 961	65 608	65 608	-	-	341	2 921	3 834	3 457	Manatee County
52 235	39 712	39 712	-	-	690	2 646	4 155	5 032	Marion County
64 428	-	-	-	784	-	-	58 180	5 464	Miami-Dade Junior College
34 350	24 317	24 317	-	-	123	2 463	5 590	1 857	Okaloosa County
292 012	233 755	233 755	-	-	852	13 203	23 207	20 995	Orange County
496 964	428 434	428 434	-	-	4 855	9 795	30 315	23 565	Palm Beach County
74 399	58 666	58 666	-	-	77	3 650	4 154	7 852	Pasco County
282 419	245 146	245 146	-	-	813	8 858	13 673	13 929	Pinellas County
104 071	81 416	81 416	-	-	135	7 434	5 586	9 500	Polk County
64 672	55 488	55 488	-	-	251	1 721	1 693	5 519	St Lucie County
17 370	-	-	-	255	-	-	15 311	1 804	St Petersburg Junior College
135 588	113 808	113 808	-	-	1 210	3 439	6 828	10 303	Sarasota County
101 473	85 195	85 195	-	-	268	5 364	5 032	5 614	Seminole County
129 168	104 756	104 756	-	-	738	4 485	6 181	13 008	Volusia County

Table 16. Finances of Individual Public School Systems Having Enrollment of 15,000 or More:

[Thousand dollars. Detail may not add to total due to rounding. For meaning of abbreviations and symbols, see text]

Geographic area	General expenditure									
		Current spending					Capital outlay			
	Total	Total	Instruction	Support services	Other	Interest on debt	Total	Equipment	Construction	Land and existing structures
CALIFORNIA—Con.										
Independent Schools—Con.										
Riverside Unified	141 848	137 692	86 906	45 377	5 409	130	3 199	2 692	423	84
Rowland Unified	91 450	84 118	52 691	26 971	4 456	-	3 592	2 057	1 170	365
Sacramento Unified	246 903	234 169	141 278	82 218	10 673	105	9 526	5 361	4 071	94
Saddleback Community College	84 721	73 783	-	-	73 783	714	10 224	2 328	7 896	-
Saddleback Valley Unified	121 677	111 016	73 427	34 965	2 624	707	8 055	2 188	5 830	37
San Bernardino Community College	41 863	41 863	-	-	41 863	-	-	-	-	-
San Bernardino Unified	199 804	179 614	109 971	62 424	7 219	-	18 452	4 368	12 362	1 722
San Diego Community College	68 458	68 458	-	-	68 458	-	-	-	-	-
San Diego Unified	688 562	649 741	393 115	207 899	48 727	134	32 646	14 360	7 564	10 722
San Francisco Community College	114 970	111 055	-	-	111 055	-	3 915	3 038	877	-
San Francisco Unified	359 931	318 943	184 073	113 263	21 607	2 981	17 177	3 420	13 757	-
San Joaquin Delta Community College	55 006	53 107	-	-	53 107	19	1 880	1 880	-	-
San Jose City College	53 594	49 879	-	-	49 879	-	3 715	2 711	1 004	-
San Jose Unified	158 881	145 650	88 924	52 534	4 192	362	8 874	5 648	870	356
San Juan Unified	222 995	210 254	131 092	73 564	5 598	56	6 971	3 516	3 401	54
San Mateo Junior College	77 322	77 322	-	-	77 322	-	-	-	-	-
Santa Ana Unified	215 687	191 211	123 933	59 821	7 457	389	22 461	3 140	12 558	6 763
Santa Monica Community College	57 625	55 000	-	-	55 000	-	2 625	1 486	1 139	-
Simi Valley Unified	95 510	84 282	52 766	29 106	2 410	679	6 968	989	4 794	1 185
Sonoma County Junior College	57 195	53 061	-	-	53 061	-	4 134	2 594	1 540	-
South County Community College	37 582	36 295	-	-	36 295	-	1 287	840	447	-
State Center Community College	65 680	60 505	-	-	60 505	-	5 175	3 315	1 860	-
Stockton Unified	175 812	165 647	92 233	67 867	5 547	101	6 953	3 571	1 269	2 113
Sweetwater Union High	138 156	133 905	81 419	44 142	8 344	20	3 401	1 711	721	969
Torrance Unified	90 166	83 380	51 317	29 122	2 941	47	2 461	2 391	64	6
Ventura County Community College	57 341	51 198	-	-	51 198	373	5 770	3 295	2 475	-
Visalia Unified	113 234	100 362	65 307	31 837	3 218	6	11 035	1 180	9 794	61
West Valley College	99 408	95 493	-	-	95 493	27	3 888	3 167	721	-
Yosemite Community College	57 897	51 492	-	-	51 492	-	6 405	1 807	4 598	-
COLORADO—Con.										
Independent Schools:										
Aurora	148 370	117 553	68 491	42 932	6 130	10 606	19 467	2 196	17 097	174
Boulder Valley	140 357	101 631	63 138	32 474	6 019	4 990	33 446	5 243	28 198	5
Cherry Creek	186 309	150 749	89 417	51 861	9 471	8 992	26 037	8 338	16 983	716
Colorado Springs	131 855	125 648	77 891	39 253	8 504	-	6 207	2 082	4 051	74
Denver	347 852	322 022	196 982	105 590	19 450	3 533	19 569	7 995	11 402	172
Jefferson County	368 047	338 113	202 701	110 117	25 295	8 850	17 710	4 765	12 945	-
Littleton	77 974	68 709	41 268	22 385	5 056	3 052	5 173	1 333	3 675	165
Mesa Valley	66 161	61 296	36 046	20 327	4 923	1 325	3 426	1 038	2 284	104
Northglenn-Thornton	102 288	88 664	54 169	28 324	6 171	8 216	5 408	2 477	2 931	-
Poudre	86 941	77 435	46 967	24 894	5 574	2 074	7 432	2 520	4 909	3
Pueblo	90 986	80 617	46 789	29 324	4 504	2	9 946	1 301	8 520	125
CONNECTICUT—Con.										
Dependent Schools:										
Bridgeport	132 915	122 604	85 652	30 057	6 895	2 470	1 316	1 316	-	-
Hartford	215 151	203 671	137 800	57 663	8 208	1 459	1 006	802	-	204
New Haven	136 973	127 273	86 462	32 170	8 641	1 125	1 277	1 277	-	-
DELAWARE—Con.										
Independent Schools:										
Christina	111 475	102 666	69 263	29 829	3 574	361	4 789	949	3 838	2
DISTRICT OF COLUMBIA—Con.										
Dependent Schools:										
Elementary and Secondary	682 433	633 916	294 804	303 232	35 880	-	48 517	17 662	30 855	-
FLORIDA—Con.										
Independent Schools:										
Alachua County	136 687	118 106	59 630	45 727	12 749	4 379	14 202	3 635	3 203	7 364
Bay County	110 860	103 941	58 310	33 876	11 755	103	6 816	1 580	678	4 558
Brevard County	278 603	250 028	141 151	92 351	16 526	2 156	26 419	6 813	14 222	5 384
Broward Community College	70 056	62 066	-	-	62 066	159	7 831	2 203	5 628	-
Broward County	1 128 523	876 451	455 692	320 465	100 294	33 211	218 861	24 803	134 862	59 196
Clay County	97 443	87 609	47 273	32 635	7 701	245	9 589	6 162	2 269	1 158
Collier County	146 142	119 624	65 955	40 583	13 086	2 858	23 660	2 362	15 183	6 115
Dade County	1 926 285	1 692 589	950 431	547 946	194 212	20 564	213 132	33 048	90 287	89 797
Duval County	621 723	501 199	269 586	189 056	42 577	15 326	105 198	18 740	54 904	31 554
Escambia County	235 158	211 856	111 585	78 936	21 335	2 382	20 920	6 614	8 241	6 065
Florida Junior College	78 864	70 218	-	-	70 218	197	8 449	4 123	4 326	-
Hillsborough County	703 632	617 538	329 603	220 380	67 555	6 661	79 433	12 039	48 658	18 736
Lake County	113 535	97 329	49 498	36 995	10 836	441	15 765	3 262	9 919	2 584
Lee County	243 478	213 352	107 868	85 262	20 222	1 279	28 847	3 995	16 757	8 095
Leon County	164 822	130 165	65 878	51 572	12 715	6 363	28 294	4 776	10 001	13 517
Manatee County	153 914	125 219	66 493	45 820	12 906	764	27 931	3 120	22 939	1 872
Marion County	159 061	131 750	72 808	46 347	12 595	4 464	22 847	4 384	13 036	5 427
Miami-Dade Junior College	176 361	176 146	-	-	176 146	215	-	-	-	-
Okaloosa County	129 197	116 815	61 241	43 094	12 480	1 903	10 479	4 850	3 383	2 246
Orange County	707 851	519 646	261 577	185 533	72 536	17 407	170 798	26 026	113 247	31 525
Palm Beach County	812 291	609 216	340 415	194 089	74 712	24 960	178 115	31 195	131 456	15 464
Pasco County	211 320	159 560	82 276	61 202	16 080	6 199	45 561	6 277	34 060	5 224
Pinellas County	540 288	457 889	254 085	153 721	50 083	1 864	80 535	8 650	37 875	34 010
Polk County	354 739	304 592	166 247	108 048	30 297	2 506	47 641	11 796	32 378	3 467
St Lucie County	134 300	100 574	52 990	40 970	6 614	3 451	30 275	4 016	21 410	4 849
St Petersburg Junior College	57 812	48 046	-	-	48 046	369	9 397	1 459	7 938	-
Sarasota County	215 012	165 619	84 501	62 621	18 497	9 320	40 073	6 154	26 119	7 800
Seminole County	246 243	203 386	114 259	74 369	14 760	7 387	35 468	4 336	25 859	5 273
Volusia County	269 130	215 967	116 854	82 835	16 278	15 403	37 760	9 642	19 980	8 138

See footnotes at end of table.

1990-91—Con.

General expenditure—Con.			Debt						
	Exhibit: Salaries and wages		Outstanding						
Intergovernmental	Total	Instruction	Total	Long-term	Short-term	Long-term issued	Long-term retired	Total cash and securities	Geographic area
									CALIFORNIA—Con.
									Independent Schools—Con.
827	91 517	63 508	1 605	1 605	-	-	1 175	23 256	Riverside Unified
3 740	56 433	38 534	135	135	-	-	75	17 514	Rowland Unified
3 103	155 820	102 789	2 090	2 090	-	-	575	48 516	Sacramento Unified
-	40 688	-	25 580	25 580	-	3 155	60	21 945	Saddleback Community College
1 899	68 249	50 178	9 529	9 529	-	-	1 898	23 690	Saddleback Valley Unified
-	25 660	-	-	-	-	-	-	7 997	San Bernardino Community College
1 738	122 968	82 681	-	-	-	-	-	55 183	San Bernardino Unified
-	48 459	-	-	-	-	-	-	-	San Diego Community College
6 041	432 489	297 141	1 875	1 875	-	-	375	130 590	San Diego Unified
-	77 292	-	-	-	-	-	-	14 169	San Francisco Community College
20 830	202 996	138 337	94 336	94 336	-	55 001	2 875	109 518	San Francisco Unified
-	29 709	-	265	265	-	-	45	14 992	San Joaquin Delta Community College
-	27 909	-	-	-	-	-	-	8 406	San Jose City College
5 995	97 834	65 879	6 700	6 700	-	-	2 290	25 379	San Jose Unified
5 714	149 721	101 104	675	675	-	-	920	27 890	San Juan Unified
-	46 555	-	4 940	4 940	-	4 940	-	9 787	San Mateo Junior College
1 626	128 173	91 705	6 800	6 800	-	-	1 200	23 109	Santa Ana Unified
-	35 372	-	-	-	-	-	-	6 313	Santa Monica Community College
3 581	52 339	36 197	19 740	19 740	-	10 000	260	32 957	Simi Valley Unified
-	35 814	-	-	-	-	-	-	27 132	Sonoma County Junior College
-	22 922	-	-	-	-	-	165	10 724	South County Community College
-	34 267	-	-	-	-	-	-	12 566	State Center Community College
3 111	101 184	69 001	2 071	2 071	-	-	480	34 685	Stockton Unified
830	93 796	63 871	-	-	-	-	400	28 643	Sweetwater Union High
4 278	59 778	40 531	820	820	-	-	370	22 812	Torrance Unified
-	33 235	-	6 215	6 215	-	-	-	3 782	Ventura County Community College
1 831	65 846	46 707	-	-	-	-	110	6 896	Visalia Unified
-	63 057	-	3 355	3 355	-	2 500	30	20 373	West Valley College
-	29 215	-	-	-	-	-	-	12 413	Yosemite Community College
									COLORADO—Con.
									Independent Schools:
744	84 004	54 256	88 725	88 725	-	-	289	28 148	Aurora
290	72 181	49 598	59 365	59 365	-	-	4 630	32 208	Boulder Valley
531	100 640	68 926	220 771	220 771	-	79 896	7 890	108 551	Cherry Creek
-	89 428	61 779	-	-	-	-	-	-	Colorado Springs
2 726	231 559	154 704	123 281	123 281	-	65 428	67	847 306	Denver
3 374	233 377	155 231	132 810	132 810	-	-	3 325	28 395	Jefferson County
1 040	46 402	31 453	33 450	33 450	-	-	1 635	27 661	Littleton
114	40 704	28 105	14 545	14 545	-	-	2 005	16 023	Mesa Valley
-	63 954	43 794	101 815	101 815	-	22 000	1 795	53 342	Northglenn-Thornton
-	53 906	37 031	28 160	28 160	-	9 422	1 357	21 790	Poudre
421	51 732	35 847	-	-	-	-	24	31 691	Pueblo
									CONNECTICUT—Con.
									Dependent Schools:
6 525	84 130	68 131	39 264	39 264	-	-	2 399	-	Bridgeport
9 015	142 875	114 406	10 325	10 325	-	-	3 665	-	Hartford
7 298	86 245	71 471	13 588	13 588	-	-	2 252	-	New Haven
									DELAWARE—Con.
									Independent Schools:
3 659	63 352	49 992	5 920	5 920	-	3 421	224	-	Christina
									DISTRICT OF COLUMBIA—Con.
									Dependent Schools:
-	445 086	239 073	-	-	-	-	-	-	Elementary and Secondary
									FLORIDA—Con.
									Independent Schools:
-	74 538	43 687	72 606	72 606	-	39 688	4 581	58 181	Alachua County
-	65 614	43 964	1 522	1 522	-	-	175	333	Bay County
-	160 929	102 291	37 578	37 578	-	1 961	2 520	62 218	Brevard County
-	34 708	-	2 270	2 270	-	-	295	20 636	Broward Community College
-	556 890	351 563	536 748	536 748	-	17 025	38 455	653 085	Broward County
-	54 821	34 561	4 425	4 425	-	786	560	21 588	Clay County
-	75 614	49 842	49 055	49 055	-	-	3 200	45 606	Collier County
-	1 098 110	736 104	288 953	288 953	-	435	9 250	291 701	Dade County
-	298 894	189 223	203 637	203 637	-	1 325	8 474	213 858	Duval County
-	133 164	81 748	34 495	34 495	-	3 232	3 780	44 714	Escambia County
-	43 164	-	3 180	3 180	-	-	500	10 981	Florida Junior College
-	395 922	248 875	131 454	131 454	-	5 000	8 405	152 713	Hillsborough County
-	61 532	37 159	10 488	10 488	-	4 155	671	15 290	Lake County
-	133 313	80 675	8 872	8 872	-	-	891	394	Lee County
-	85 620	53 596	89 222	89 222	-	-	2 753	75 135	Leon County
-	79 187	49 139	11 750	11 750	-	-	1 423	39 143	Manatee County
-	83 888	52 848	60 700	60 700	-	790	3 131	43 019	Marion County
-	102 838	-	8 228	8 228	-	2 542	2 859	36 848	Miami-Dade Junior College
-	74 996	46 954	25 441	25 441	-	2 546	2 111	5 082	Okaloosa County
-	321 596	201 837	227 734	227 734	-	17 755	36 833	198 874	Orange County
-	379 469	256 591	322 766	322 766	-	18 594	11 474	244 719	Palm Beach County
-	98 354	59 576	80 905	80 905	-	-	4 535	41 733	Pasco County
-	302 247	196 606	20 274	20 274	-	5 172	12 716	150 915	Pinellas County
-	188 408	124 390	38 619	38 619	-	80	4 192	109 164	Polk County
-	64 792	38 537	75 720	75 720	-	46 300	2 675	38 315	St Lucie County
-	31 116	-	5 143	5 143	-	-	528	19 388	St Petersburg Junior College
-	105 773	66 998	136 465	136 465	-	16 997	18 776	8 781	Sarasota County
-	131 027	83 328	103 923	103 923	-	-	3 822	17 642	Seminole County
-	135 818	83 325	192 619	192 619	-	-	8 384	134 759	Volusia County

BEST COPY AVAILABLE

Table 16. Finances of Individual Public School Systems Having Enrollment of 15,000 or More:

[Thousand dollars. Detail may not add to total due to rounding. For meaning of abbreviations and symbols, see text]

Geographic area	Enrollment[1]	General revenue				
		Total	Federal sources			State sources
			Total	Direct	Through State	
GEORGIA						
Independent Schools:						
Atlanta	60 795	383 946	35 645	6	35 639	129 999
Bibb County	24 415	105 121	9 571	185	9 386	61 336
Chatham County	34 100	171 759	13 705	1 670	12 035	83 169
Clayton County	34 754	159 824	8 632	281	8 351	80 048
Cobb County	69 439	332 173	12 053	227	11 826	144 865
Dekalb County	77 172	433 793	13 898	319	13 579	162 072
Dougherty County	18 877	83 214	9 471	452	9 019	51 203
Fulton County	41 937	276 496	8 145	38	8 107	75 822
Gwinnett County	64 980	289 123	6 810	21	6 789	135 757
Muscogee County	30 101	142 982	8 327	1 502	6 825	86 450
Richmond County	33 660	144 586	12 643	1 272	11 371	82 193
HAWAII						
Dependent Schools:						
Hawaii Public Schools	171 337	960 578	76 088	59 414	16 674	850 017
IDAHO						
Independent Schools:						
Boise	23 394	91 196	4 380	49	4 311	45 262
ILLINOIS						
Independent Schools:						
Chicago	411 709	2 172 853	284 989	31 963	253 026	930 781
Chicago City College	44 331	227 546	7 410	7 410	-	72 263
Du Page College	15 844	71 958	222	222	-	15 338
East St Louis	15 512	80 600	12 921	-	12 921	60 725
Elgin Unit	27 790	125 727	4 540	324	4 216	46 389
Peoria	17 249	81 253	7 556	61	7 495	43 874
Rockford	27 129	125 286	6 990	285	6 705	58 560
Triton College	8 973	51 185	2 451	2 451	-	10 975
William Rainey Harper College	8 947	59 556	350	350	-	9 277
INDIANA						
Independent Schools:						
Evansville-Vanderburgh	22 109	128 936	7 585	-	7 585	61 799
Fort Wayne	30 493	153 894	7 959	6	7 953	79 009
Gary	24 576	145 312	13 010	-	13 010	84 176
Indianapolis	51 961	306 113	27 004	3 439	23 565	175 120
South Bend	20 622	112 270	4 175	230	3 945	62 984
Vigo County	16 310	80 092	3 677	-	3 677	45 361
IOWA						
Independent Schools:						
Cedar Rapids	16 848	84 508	2 947	119	2 828	41 932
Davenport	17 898	79 968	3 557	211	3 346	41 563
Des Moines	30 295	157 023	9 233	3 251	5 982	78 572
KANSAS						
Independent Schools:						
Kansas City	22 118	99 294	4 439	21	4 418	57 901
Shawnee Mission	30 619	160 705	2 340	-	2 340	56 054
Wichita	47 222	226 019	6 623	71	6 552	66 252
KENTUCKY						
Independent Schools:						
Fayette County	32 083	136 947	7 864	93	7 771	61 237
Jefferson County	91 450	423 579	47 425	4 186	43 239	195 662
Pike County	13 645	49 581	6 003	521	5 482	35 758
LOUISIANA						
Independent Schools:						
Bossier Parish	22 445	77 039	6 443	1 657	4 786	46 668
Caddo Parish	50 620	201 288	18 623	1 136	17 487	110 319
Calcasieu Parish	32 833	138 999	9 365	18	9 347	70 651
East Baton Rouge Parish	59 883	257 267	22 149	261	21 888	142 459
Iberia Parish	15 605	62 184	4 959	202	4 757	36 030
Jefferson Parish	57 085	260 082	10 090	674	9 416	139 159
Lafayette Parish	28 833	116 635	9 433	1 253	8 180	62 253
Lafourche Parish	16 171	57 669	5 520	198	5 322	35 724
Livingston Parish	16 344	50 026	4 113	-	4 113	32 229
Orleans Parish	82 609	375 225	47 794	3 470	44 324	173 511
Ouachita Parish	17 918	62 980	4 808	219	4 589	40 547
Rapides Parish	25 061	107 301	11 390	907	10 483	57 359
St Landry Parish	16 873	73 469	9 465	24	9 441	42 769
St Tammany Parish	27 551	111 233	5 995	112	5 883	58 775
Tangipahoa Parish	17 361	67 243	13 887	-	13 887	38 134
Terrebonne Parish	20 288	69 235	7 098	292	6 806	43 047
MARYLAND						
Dependent Schools:						
Anne Arundel County	65 011	402 873	14 066	3 501	10 565	148 088
Baltimore	108 663	598 052	68 426	1 083	67 343	322 785
Baltimore County	86 737	571 359	14 649	96	14 553	173 773
Carroll County	21 835	128 433	3 231	287	2 944	53 612
Charles County	18 708	114 928	3 792	145	3 647	48 426
Frederick County	26 848	164 913	4 593	660	3 933	64 397
Harford County	31 500	166 751	7 206	2 106	5 100	76 567
Howard County	29 949	244 864	3 385	289	3 096	64 914
Montgomery County	103 757	902 411	17 884	3 124	14 760	176 206
Prince Georges County	108 868	666 476	29 004	5 813	23 191	277 946
Washington County	17 778	103 190	5 515	664	4 851	45 252

See footnotes at end of table.

1990-91—Con.

General revenue—Con.								Geographic area
Local sources								
	Taxes			Intergovernmental from—		Charges			
Total	Total	Property	Contribution from parent government	Cities and counties	Other school systems	School lunch	Other	Other	
									GEORGIA
									Independent Schools:
218 302	169 558	169 558	-	1 054	3 404	2 451	1 042	40 793	Atlanta
34 214	27 431	27 431	-	-	2 253	2 025	195	2 310	Bibb County
74 885	66 445	66 445	-	204	306	1 617	306	6 007	Chatham County
71 144	63 732	63 732	-	187	-	3 935	118	3 172	Clayton County
175 255	143 136	143 136	-	1 447	-	8 991	3 834	17 847	Cobb County
257 823	218 318	218 318	-	9 403	29	10 930	4 222	14 921	Dekalb County
22 540	19 570	19 570	-	42	213	1 251	316	1 148	Dougherty County
192 529	178 814	178 814	-	664	-	5 201	597	7 253	Fulton County
146 556	122 032	122 032	-	924	4 540	7 001	286	11 773	Gwinnett County
48 205	42 406	42 406	-	-	94	2 795	174	2 734	Muscogee County
49 750	36 746	36 746	-	5 983	-	2 224	329	4 468	Richmond County
									HAWAII
									Dependent Schools:
34 473	-	-	-	-	-	11 950	18 113	4 410	Hawaii Public Schools
									IDAHO
									Independent Schools:
41 574	38 210	38 210	-	2	219	1 693	109	1 341	Boise
									ILLINOIS
									Independent Schools:
957 083	882 180	882 180	-	-	585	12 649	-	61 669	Chicago
147 873	97 110	97 110	-	-	-	-	38 012	12 751	Chicago City College
56 398	28 197	28 197	-	-	-	-	24 260	3 941	Du Page College
6 954	5 670	5 670	-	16	220	204	33	811	East St Louis
74 796	65 628	65 628	-	23	980	2 369	1 396	4 402	Elgin Unit
29 823	23 874	23 874	-	12	928	1 093	626	3 290	Peoria
59 736	52 869	52 869	-	95	2 044	1 630	503	2 595	Rockford
37 759	17 316	17 316	-	-	-	-	18 966	1 477	Triton College
49 929	25 458	25 458	-	-	-	-	20 516	3 955	William Rainey Harper College
									INDIANA
									Independent Schools:
59 552	54 123	54 123	-	1	233	2 127	1 859	1 209	Evansville-Vanderburgh
66 926	53 108	53 108	-	158	3 634	3 294	2 241	4 491	Fort Wayne
48 126	41 981	41 981	-	1 144	309	870	349	3 473	Gary
103 989	90 586	90 586	-	47	183	2 790	2 684	7 699	Indianapolis
45 111	38 457	38 457	-	1	540	1 598	1 252	3 263	South Bend
31 054	26 944	26 944	-	1	77	1 816	684	1 532	Vigo County
									IOWA
									Independent Schools:
39 629	33 201	33 096	-	-	1 531	2 161	403	2 333	Cedar Rapids
34 648	29 718	29 633	-	-	1 439	1 606	75	2 010	Davenport
69 218	53 765	53 634	-	-	7 475	3 086	464	4 428	Des Moines
									KANSAS
									Independent Schools:
36 954	19 664	19 664	-	5 408	829	1 781	400	8 872	Kansas City
102 311	63 268	63 268	-	23 307	-	4 175	785	10 776	Shawnee Mission
153 144	104 718	104 718	-	20 811	-	2 992	2 596	22 027	Wichita
									KENTUCKY
									Independent Schools:
67 846	62 235	37 784	-	-	35	2 570	114	2 892	Fayette County
180 492	170 996	104 757	-	-	385	4 654	36	4 421	Jefferson County
7 820	6 422	3 578	-	-	-	609	-	789	Pike County
									LOUISIANA
									Independent Schools:
23 928	17 792	7 342	-	964	57	1 049	2 584	1 482	Bossier Parish
72 346	65 351	31 835	-	-	-	2 739	368	3 888	Caddo Parish
58 963	52 235	20 386	-	812	151	2 078	257	3 450	Calcasieu Parish
92 659	83 631	40 471	-	968	19	3 934	323	3 784	East Baton Rouge Parish
21 195	17 298	6 441	-	157	399	527	405	2 409	Iberia Parish
110 833	90 185	19 873	-	1 249	2	2 749	2 708	13 940	Jefferson Parish
44 949	39 588	10 888	-	361	-	2 091	159	2 750	Lafayette Parish
16 425	13 320	7 310	-	225	13	939	41	1 887	Lafourche Parish
13 684	10 603	3 168	-	62	-	1 522	126	1 351	Livingston Parish
153 920	114 780	54 861	-	-	7	1 729	1 998	35 406	Orleans Parish
17 625	14 498	10 310	-	178	-	1 426	108	1 415	Ouachita Parish
38 552	33 349	17 472	-	331	-	1 784	68	3 020	Rapides Parish
21 235	14 874	5 908	-	162	-	554	71	5 574	St Landry Parish
46 463	42 133	20 756	-	386	-	1 374	281	2 289	St Tammany Parish
15 222	13 067	2 460	-	151	-	757	96	1 151	Tangipahoa Parish
19 090	15 397	4 627	-	234	210	924	183	2 142	Terrebonne Parish
									MARYLAND
									Dependent Schools:
240 719	-	-	232 567	-	10	6 672	564	906	Anne Arundel County
206 841	-	-	198 911	-	-	4 853	678	2 399	Baltimore
382 937	-	-	360 600	-	1 902	9 975	9 393	1 067	Baltimore County
71 590	-	-	65 969	26	205	2 498	2 535	357	Carroll County
62 710	-	-	56 645	-	-	2 165	3 142	758	Charles County
95 923	-	-	87 545	-	-	3 071	3 108	2 199	Frederick County
82 978	-	-	76 320	-	-	3 253	2 428	977	Harford County
176 565	-	-	161 729	-	132	3 262	5 048	6 394	Howard County
708 321	-	-	677 064	-	170	10 382	18 142	2 563	Montgomery County
359 526	-	-	322 835	-	-	10 527	20 255	5 909	Prince Georges County
52 423	-	-	47 947	-	-	2 109	2 215	152	Washington County

Table 16. Finances of Individual Public School Systems Having Enrollment of 15,000 or More:

[Thousand dollars. Detail may not add to total due to rounding. For meaning of abbreviations and symbols, see text]

Geographic area	General expenditure									
		Current spending					Capital outlay			
	Total	Total	Instruction	Support services	Other	Interest on debt	Total	Equipment	Construction	Land and existing structures
GEORGIA—Con.										
Independent Schools:										
Atlanta	378 891	363 031	213 606	125 759	23 666	-	15 606	10 162	181	5 263
Bibb County	103 530	96 871	61 272	29 203	6 396	704	5 953	2 131	182	3 640
Chatham County	196 618	160 765	99 570	53 505	7 690	135	35 718	6 070	6	29 642
Clayton County	155 598	142 756	88 730	45 909	8 117	3 406	9 436	4 428	83	4 925
Cobb County	349 390	280 956	182 532	80 913	17 511	12 836	55 598	9 606	95	45 897
Dekalb County	425 232	391 415	260 243	99 938	31 234	4 626	29 191	14 432	755	14 004
Dougherty County	81 847	76 778	47 765	22 485	6 528	262	4 807	1 818	196	2 793
Fulton County	275 718	214 591	119 719	83 103	11 769	11 374	49 729	8 387	85	41 257
Gwinnett County	301 866	258 052	169 777	74 274	14 001	11 280	32 534	12 953	906	18 675
Muscogee County	138 227	128 214	79 173	40 515	8 526	1 686	8 327	3 058	594	4 675
Richmond County	142 269	130 045	80 939	41 127	7 979	2 119	10 105	3 526	7	6 572
HAWAII—Con.										
Dependent Schools:										
Hawaii Public Schools	959 815	829 680	487 552	263 126	79 002	-	130 135	26 085	103 273	777
IDAHO—Con.										
Independent Schools:										
Boise	89 105	82 917	52 545	25 747	4 625	1 284	4 904	1 648	3 256	-
ILLINOIS—Con.										
Independent Schools:										
Chicago	2 151 210	2 038 640	1 182 808	688 451	167 381	3 899	55 300	44 191	11 109	-
Chicago City College	196 563	189 326	-	-	189 326	-	7 237	5 038	2 199	-
Du Page College	72 157	64 465	-	-	64 465	-	7 692	3 165	4 527	-
East St Louis	76 050	70 855	42 730	23 345	4 780	911	2 733	864	1 869	-
Elgin Unit	135 702	113 706	73 309	36 282	4 115	4 183	15 526	2 794	12 732	-
Peoria	84 359	77 674	41 020	31 260	5 394	854	3 781	2 723	1 058	-
Rockford	129 487	119 792	69 829	44 204	5 759	3 244	5 786	3 272	2 514	-
Triton College	47 368	45 431	-	-	45 431	66	1 871	1 129	742	-
William Rainey Harper College	52 391	47 952	-	-	47 952	709	3 730	3 328	402	-
INDIANA—Con.										
Independent Schools:										
Evansville-Vanderburgh	118 386	105 821	65 240	34 702	5 879	368	11 388	1 538	9 738	112
Fort Wayne	158 307	143 066	86 042	48 700	8 324	656	14 585	6 173	8 284	128
Gary	129 811	119 637	69 982	44 341	5 314	1 264	8 910	2 940	5 808	162
Indianapolis	279 155	259 737	146 923	97 522	15 292	317	19 101	5 207	13 857	37
South Bend	120 152	103 924	60 577	37 618	5 729	1 249	13 726	12 643	1 050	33
Vigo County	72 124	67 396	40 541	22 843	4 012	514	3 865	1 887	1 298	680
IOWA—Con.										
Independent Schools:										
Cedar Rapids	85 800	81 157	45 035	31 778	4 344	614	3 776	1 287	2 465	24
Davenport	85 733	82 507	50 317	28 196	3 994	48	2 994	1 692	738	564
Des Moines	162 317	147 937	91 503	49 533	6 901	606	13 202	1 371	7 960	3 871
KANSAS—Con.										
Independent Schools:										
Kansas City	100 815	96 937	52 985	36 712	7 240	123	3 730	2 453	1 095	182
Shawnee Mission	146 521	134 705	82 807	46 764	5 134	1 813	10 003	9 723	-	280
Wichita	225 994	215 413	126 702	80 723	7 988	527	10 054	4 027	5 813	214
KENTUCKY—Con.										
Independent Schools:										
Fayette County	139 494	131 340	83 974	42 184	5 182	3 674	4 480	2 765	1 712	3
Jefferson County	413 773	386 662	228 114	142 236	16 312	8 253	18 858	9 854	8 969	35
Pike County	48 070	44 438	28 049	13 870	2 519	1 060	2 572	1 839	717	16
LOUISIANA—Con.										
Independent Schools:										
Bossier Parish	70 449	67 105	35 829	18 800	12 476	2 093	1 251	955	144	152
Caddo Parish	199 668	186 402	109 228	61 655	15 519	2 945	10 321	3 137	482	6 702
Calcasieu Parish	142 051	118 694	70 106	38 419	10 169	4 664	18 660	6 381	242	12 037
East Baton Rouge Parish	252 555	247 053	141 992	83 522	21 539	483	5 019	2 656	226	2 137
Iberia Parish	59 005	52 662	31 969	16 968	3 725	3 769	2 574	857	424	1 293
Jefferson Parish	228 498	212 936	136 639	71 328	4 969	10 552	4 989	2 491	657	1 841
Lafayette Parish	112 981	105 154	62 298	35 184	7 672	3 683	4 144	2 234	1 365	545
Lafourche Parish	53 498	51 012	29 162	17 469	4 381	1 326	950	837	69	44
Livingston Parish	46 793	43 099	25 546	12 804	4 749	1 091	2 603	490	1 229	884
Orleans Parish	386 821	357 523	205 504	126 523	25 496	12 369	16 875	9 072	2 453	5 350
Ouachita Parish	62 127	58 491	36 100	16 992	5 399	2 765	871	623	189	59
Rapides Parish	121 240	96 726	54 646	31 304	10 776	4 988	19 526	2 542	1 612	15 372
St Landry Parish	79 933	69 640	34 018	27 855	7 767	1 525	8 768	1 189	6 176	1 403
St Tammany Parish	113 247	99 472	59 743	32 375	7 354	3 725	10 050	1 399	7 666	985
Tangipahoa Parish	64 886	60 088	36 245	18 639	5 204	2 891	1 907	911	455	541
Terrebonne Parish	69 987	67 097	39 584	22 025	5 488	1 589	1 298	962	34	302
MARYLAND—Con.										
Dependent Schools:										
Anne Arundel County	397 431	376 042	230 216	134 621	11 205	286	15 617	3 517	11 861	239
Baltimore	592 998	566 111	365 376	174 542	26 193	4 339	21 548	4 277	17 270	1
Baltimore County	565 536	542 692	328 329	188 736	25 627	3 036	19 808	7 838	11 909	61
Carroll County	126 972	112 528	69 903	36 411	6 214	17	14 343	3 403	10 387	553
Charles County	114 848	101 888	57 781	36 136	7 971	244	12 686	1 435	11 222	29
Frederick County	162 879	142 624	87 673	46 680	8 271	86	19 566	3 947	14 760	861
Harford County	165 449	154 963	97 724	50 020	7 219	241	10 245	2 408	7 715	122
Howard County	241 490	206 909	123 149	72 680	11 080	4 820	29 749	5 805	23 682	262
Montgomery County	914 913	799 574	511 187	251 888	36 499	17 739	97 525	15 690	81 835	-
Prince Georges County	687 911	656 641	390 611	228 783	37 247	814	30 287	14 852	15 435	-
Washington County	102 415	95 213	57 912	30 749	6 552	367	6 835	931	5 904	-

See footnotes at end of table.

1990-91—Con.

General expenditure—Con.			Debt						Geographic area
	Exhibit: Salaries and wages		Outstanding						
Intergovernmental	Total	Instruction	Total	Long-term	Short-term	Long-term issued	Long-term retired	Total cash and securities	
									GEORGIA—Con.
									Independent Schools:
254	251 468	160 332	-	-	-	-	-	169 558	Atlanta
2	66 582	45 266	9 920	9 920	-	-	-	27 321	Bibb County
-	106 113	71 214	25 915	25 915	-	25 915	-	72 993	Chatham County
-	104 376	69 548	42 420	42 420	-	4 717	1 750	63 732	Clayton County
-	194 827	135 206	181 795	181 795	-	22 078	9 242	143 136	Cobb County
-	276 074	192 922	83 145	83 145	-	13 929	9 300	220 921	Dekalb County
-	53 491	35 286	3 205	3 205	-	421	190	19 520	Dougherty County
24	151 031	92 100	167 972	167 972	-	13 151	3 150	252 345	Fulton County
-	173 046	121 932	195 120	195 120	-	50 678	5 270	122 032	Gwinnett County
-	87 321	58 606	23 885	23 885	-	2 861	1 175	42 408	Muscogee County
-	91 725	61 002	29 640	29 640	-	3 635	1 150	36 748	Richmond County
									HAWAII—Con.
									Dependent Schools:
-	543 279	422 726	-	-	-	-	-	-	Hawaii Public Schools
									IDAHO—Con.
									Independent Schools:
-	57 139	40 119	10 423	9 965	458	-	1 150	5 385	Boise
									ILLINOIS—Con.
									Independent Schools:
53 371	1 384 585	947 662	48 425	48 425	-	-	27 015	4 053 272	Chicago
-	138 539	-	-	-	-	-	-	125 764	Chicago City College
-	36 879	-	-	-	-	-	-	49 315	Du Page College
1 551	52 005	36 207	11 400	11 400	-	1 450	700	15 396	East St Louis
2 267	80 125	57 432	51 975	51 975	-	17 000	3 225	32 184	Elgin Unit
2 050	56 975	36 585	17 760	17 760	-	6 500	255	8 219	Peoria
665	85 513	57 180	42 420	42 420	-	-	1 625	5 993	Rockford
-	27 653	-	394	394	-	-	1 275	16 371	Triton College
-	25 597	-	10 610	10 610	-	-	1 275	42 224	William Rainey Harper College
									INDIANA—Con.
									Independent Schools:
809	78 234	54 220	-	-	-	-	-	10 013	Evansville-Vanderburgh
-	100 002	67 923	-	-	-	-	-	5 592	Fort Wayne
-	81 133	54 027	1 601	1 601	-	-	305	34 127	Gary
-	177 802	113 368	-	-	-	-	-	40 666	Indianapolis
1 253	72 624	50 095	4 185	4 185	-	776	1 110	14 484	South Bend
349	50 524	34 163	7 315	7 315	-	-	40	5 117	Vigo County
									IOWA—Con.
									Independent Schools:
253	52 074	34 885	9 175	4 175	5 000	-	400	10 591	Cedar Rapids
184	54 311	40 016	5 108	310	4 798	-	290	5 085	Davenport
572	97 737	68 824	10 625	10 625	-	5 962	375	141 999	Des Moines
									KANSAS—Con.
									Independent Schools:
25	68 975	43 401	1 390	1 390	-	-	1 335	22 028	Kansas City
-	103 024	71 691	26 510	26 510	-	2 250	125	50 396	Shawnee Mission
-	132 378	86 680	4 830	4 830	-	-	2 320	32 266	Wichita
									KENTUCKY—Con.
									Independent Schools:
-	106 890	70 513	56 689	56 689	-	3 164	4 315	6 084	Fayette County
-	310 179	216 188	179 968	179 968	-	51 777	12 599	14 416	Jefferson County
-	35 441	24 485	17 210	17 210	-	4 667	922	4 001	Pike County
									LOUISIANA—Con.
									Independent Schools:
-	43 913	27 433	19 713	19 713	-	-	2 622	22 747	Bossier Parish
-	131 012	87 588	35 950	35 950	-	-	1 220	26 074	Caddo Parish
33	82 037	55 294	78 557	78 557	-	5 000	6 170	38 953	Calcasieu Parish
-	175 279	114 489	15	15	-	-	405	8 542	East Baton Rouge Parish
-	37 406	26 355	45 600	45 600	-	-	1 760	31 485	Iberia Parish
21	151 139	105 295	241 086	241 086	-	-	10 914	125 721	Jefferson Parish
-	73 153	49 746	48 955	48 955	-	-	4 950	34 748	Lafayette Parish
210	34 195	24 141	14 605	14 605	-	-	1 635	20 308	Lafourche Parish
-	30 108	20 876	16 122	16 122	-	1 535	1 160	20 180	Livingston Parish
54	222 523	153 112	155 008	155 008	-	104 243	109 985	85 516	Orleans Parish
-	42 556	29 985	33 630	33 630	-	-	1 630	15 175	Ouachita Parish
-	65 947	43 966	66 215	66 215	-	15 000	2 935	33 879	Rapides Parish
-	41 374	28 194	24 500	24 500	-	-	500	15 188	St Landry Parish
-	72 764	49 672	54 990	54 990	-	40 675	22 315	38 868	St Tammany Parish
-	41 705	29 354	41 613	41 613	-	625	2 799	12 682	Tangipahoa Parish
3	46 002	31 205	19 405	19 405	-	-	1 080	13 418	Terrebonne Parish
									MARYLAND—Con.
									Dependent Schools:
5 486	247 437	163 920	4 700	4 700	-	-	775	-	Anne Arundel County
1 000	352 441	245 635	70 525	64 472	6 053	8 312	10 473	-	Baltimore
-	356 679	221 894	51 056	45 937	5 119	9 000	5 600	-	Baltimore County
84	70 112	49 477	250	250	-	-	250	-	Carroll County
30	60 883	42 146	3 200	3 200	-	-	105	-	Charles County
601	92 634	63 550	1 900	1 900	-	-	660	-	Frederick County
-	98 041	69 617	3 298	3 298	-	-	1 210	-	Harford County
12	124 735	84 213	60 124	60 124	-	8 904	4 373	-	Howard County
75	535 983	361 166	285 834	285 834	-	64 000	16 275	-	Montgomery County
169	424 271	270 125	14 541	14 541	-	-	4 581	-	Prince Georges County
-	62 491	42 062	5 230	5 230	-	-	270	-	Washington County

Table 16. Finances of Individual Public School Systems Having Enrollment of 15,000 or More:

[Thousand dollars. Detail may not add to total due to rounding. For meaning of abbreviations and symbols, see text]

Geographic area	Enrollment[1]	General revenue				
			Federal sources			
		Total	Total	Direct	Through State	State sources
MASSACHUSETTS						
Dependent Schools						
Boston	54 365	474 355	33 333	437	32 896	103 740
Brockton	14 391	75 014	7 219	202	7 017	35 909
New Bedford	14 095	72 017	8 732	176	8 556	48 406
Springfield	24 226	134 470	13 410	218	13 194	89 265
Worcester	21 065	132 137	13 142	551	12 591	49 555
MICHIGAN						
Independent Schools						
Dearborn	20 610	123 137	2 611	207	2 404	15 508
Detroit	191 264	946 542	103 357	2 065	101 292	561 200
Flint	29 485	153 079	11 073	1 086	9 987	70 944
Grand Rapids	37 892	211 294	12 786	4 039	8 747	66 491
Lansing	23 002	127 145	6 077	175	5 902	38 073
Lansing Community College	11 408	61 979	3 395	3 395	-	21 900
Livonia	18 228	106 751	1 544	51	1 493	55
Macomb Community College	14 845	78 364	1 148	1 148	-	23 860
Oakland Community College	13 749	75 882	619	619	-	17 548
Plymouth	14 920	75 881	1 395	-	1 395	1 742
Pontiac	14 200	88 400	6 566	468	6 098	11 790
Saginaw	15 633	77 260	7 424	91	7 333	40 132
Utica	23 343	129 009	1 720	-	1 720	2 782
Warren	14 163	100 808	1 631	103	1 528	242
Wayne County Community College	10 139	48 894	1 363	1 363	-	24 316
Wayne Westland	16 985	89 113	2 680	195	2 485	32 256
MINNESOTA						
Independent Schools						
Anoka	34 524	183 272	3 983	94	3 889	111 976
Minneapolis Special	41 017	283 991	20 547	4 756	15 791	110 373
Osseo	19 579	108 826	2 065	7	2 058	60 077
Rosemount	20 547	99 955	1 430	-	1 430	61 739
St Paul	35 932	235 390	15 092	787	14 305	118 826
MISSISSIPPI						
Independent Schools						
Jackson	33 546	131 528	17 089	270	16 819	51 689
MISSOURI						
Independent Schools						
Hazelwood	16 985	79 783	1 244	24	1 220	18 799
Kansas City	34 527	423 010	17 992	350	17 642	180 080
North Kansas City	15 732	70 018	1 883	-	1 883	18 497
Parkway	22 485	118 801	1 424	-	1 424	26 510
St Louis	43 284	326 272	29 223	44	29 179	157 767
St Louis Community College	16 854	102 059	1 338	1 338	-	32 991
Springfield	23 631	97 520	6 635	19	6 616	32 543
NEBRASKA						
Independent Schools						
Lincoln	27 360	156 331	6 830	850	5 980	36 257
Omaha	40 677	225 169	16 134	174	15 960	68 831
NEVADA						
Independent Schools						
Clark County	121 984	581 877	21 755	2 198	19 557	379 052
Washoe County	38 466	175 651	5 722	1 172	4 550	112 770
NEW JERSEY						
Independent Schools						
Camden	19 648	131 216	16 348	42	16 306	96 800
Newark	48 374	423 583	47 212	-	47 212	283 774
Toms River	16 200	112 634	2 520	-	2 520	30 605
Dependent Schools						
Elizabeth	15 436	107 560	8 839	35	8 804	58 443
Paterson	21 970	174 151	15 953	60	15 893	110 630
Trenton	12 610	108 531	10 323	19	10 304	70 969
NEW MEXICO						
Independent Schools						
Albuquerque	75 051	380 081	26 073	2 571	23 502	291 015
Las Cruces	17 523	75 164	6 361	945	5 416	57 929
NEW YORK						
Independent Schools						
Sachem	15 183	130 766	2 008	-	2 008	74 021
Dependent Schools						
Buffalo	47 224	339 212	29 212	35	29 177	233 818
Nassau Community College	14 053	97 868	575	575	-	31 350
New York City	943 969	7 100 241	603 573	9 082	594 491	3 043 589
Rochester	32 730	300 218	21 853	142	21 711	156 512
Suffolk County Community College	19 936	74 304	1 632	1 632	-	27 493
Syracuse	22 561	177 060	13 692	-	13 692	104 529
Yonkers	18 621	190 421	12 686	-	12 686	69 265

See footnotes at end of table.

1990-91—Con.

General revenue—Con.									Geographic area
Local sources									
	Taxes			Intergovernmental from—		Charges			
Total	Total	Property	Contribution from parent government	Cities and counties	Other school systems	School lunch	Other	Other	
									MASSACHUSETTS
									Dependent Schools:
337 282	-	-	324 613	-	422	1 888	10 130	229	Boston
31 886	-	-	29 538	-	-	1 029	626	693	Brockton
16 879	-	-	14 116	-	1 083	1 104	47	529	New Bedford
31 795	-	-	22 647	-	71	5 650	3 365	62	Springfield
69 440	-	-	66 157	-	295	182	2 116	690	Worcester
									MICHIGAN
									Independent Schools:
105 018	75 836	75 836	-	2 764	660	1 092	22 874	1 792	Dearborn
281 985	235 972	235 972	-	19 970	2 805	3 116	1 545	18 577	Detroit
71 062	55 070	54 996	-	8 985	971	1 214	142	4 680	Flint
132 017	86 703	86 272	-	14 294	2 662	1 024	20 043	7 291	Grand Rapids
82 995	65 007	64 971	-	9 934	1 313	1 473	299	4 969	Lansing
36 684	14 035	14 035	-	301	-	-	20 585	1 783	Lansing Community College
105 152	90 637	90 590	-	4 464	1 247	2 296	1 184	5 334	Livonia
53 356	20 865	20 865	-	-	-	-	28 502	3 989	Macomb Community College
57 715	-	-	-	21 814	-	-	32 357	3 544	Oakland Community College
72 744	68 180	68 116	-	8	-	1 671	1 310	1 575	Plymouth
70 044	54 276	54 255	-	4 806	4 043	680	55	6 184	Pontiac
29 704	22 757	22 660	-	3 791	188	518	301	2 149	Saginaw
124 527	108 215	108 137	-	1 159	1 629	1 803	3 782	7 959	Utica
98 935	87 587	87 486	-	1 696	3 349	1 341	1 351	3 412	Warren
23 215	12 554	12 554	-	-	-	-	9 645	1 016	Wayne County Community College
54 177	43 611	43 555	-	3 818	1 509	1 483	312	3 464	Wayne Westland
									MINNESOTA
									Independent Schools:
67 313	43 681	43 661	-	373	860	5 575	3 008	13 816	Anoka
153 071	119 038	118 935	-	17 015	1 339	2 388	4 426	8 865	Minneapolis Special
46 684	31 830	31 807	-	6 578	212	2 613	1 376	4 075	Osseo
36 786	25 764	25 736	-	5 785	134	2 336	1 048	1 719	Rosemount
101 472	84 211	84 155	-	676	2 432	2 4[illegible]	2 201	9 508	St Paul
									MISSISSIPPI
									Independent Schools:
62 750	55 767	55 601	-	-	1 288	1 185	855	3 655	Jackson
									MISSOURI
									Independent Schools:
59 740	37 516	37 460	-	16 699	-	2 229	1 271	2 025	Hazelwood
224 938	119 587	118 908	-	39 076	204	2 098	1 369	62 604	Kansas City
49 638	28 268	27 945	-	15 502	36	1 820	1 898	2 114	North Kansas City
90 867	65 913	65 663	-	16 420	-	2 091	2 877	3 566	Parkway
139 282	90 443	89 541	-	37 090	-	1 144	2 172	8 433	St Louis
67 730	29 262	29 262	-	1 404	-	-	33 413	3 651	St Louis Community College
58 342	34 092	33 581	-	15 720	248	2 510	3 383	2 409	Springfield
									NEBRASKA
									Independent Schools:
113 244	96 223	96 170	-	6 004	433	2 784	3 348	4 454	Lincoln
140 204	104 797	104 621	-	9 320	237	3 329	14 444	8 077	Omaha
									NEVADA
									Independent Schools:
181 070	142 068	141 390	-	-	339	8 019	718	29 926	Clark County
57 159	49 148	48 977	-	-	292	2 503	284	4 932	Washoe County
									NEW JERSEY
									Independent Schools:
18 068	16 603	16 603	-	-	-	317	-	1 148	Camden
92 597	86 013	86 013	-	-	-	938	-	5 646	Newark
79 509	76 790	76 790	-	-	-	1 449	-	1 270	Toms River
									Dependent Schools:
40 278	-	-	38 925	-	-	567	-	786	Elizabeth
47 568	-	-	46 284	-	-	449	-	835	Paterson
27 239	-	-	25 463	-	-	718	-	1 058	Trenton
									NEW MEXICO
									Independent Schools:
42 993	25 536	25 536	-	-	-	6 592	1 472	9 393	Albuquerque
10 874	6 337	6 337	-	-	-	1 242	162	3 133	Las Cruces
									NEW YORK
									Independent Schools:
54 737	49 603	49 603	-	-	234	1 994	125	2 781	Sachem
									Dependent Schools:
76 182	-	-	49 768	23 130	1 100	1 388	128	668	Buffalo
65 943	-	-	32 984	-	-	-	31 930	1 029	Nassau Community College
3 453 079	-	-	3 411 595	-	521	25 818	5 956	9 189	New York City
121 853	-	-	80 076	28 683	1 294	1 266	916	9 418	Rochester
45 179	-	-	4 884	15 578	-	-	24 311	406	Suffolk County Community College
58 839	-	-	50 498	1 881	301	762	202	5 215	Syracuse
108 470	-	-	102 500	-	769	1 335	205	3 661	Yonkers

Table 16. Finances of Individual Public School Systems Having Enrollment of 15,000 or More:

[Thousand dollars. Detail may not add to total due to rounding. For meaning of abbreviations and symbols, see text]

Geographic area	General expenditure									
		Current spending					Capital outlay			
	Total	Total	Instruction	Support services	Other	Interest on debt	Total	Equipment	Construction	Land and existing structures
MASSACHUSETTS—Con.										
Dependent Schools:										
Boston	437 074	423 554	246 122	132 851	44 581	8 463	4 406	4 406	-	-
Brockton	67 847	65 545	36 962	23 745	4 838	261	260	260	-	-
New Bedford	69 780	66 873	38 444	22 102	6 327	504	194	194	-	-
Springfield	104 178	97 845	59 099	31 769	6 977	1 205	65	65	-	-
Worcester	123 030	109 304	60 348	40 814	8 142	1 222	12 269	361	11 908	-
MICHIGAN—Con.										
Independent Schools:										
Dearborn	121 684	116 706	41 027	30 408	45 271	138	4 810	2 267	2 543	-
Detroit	915 910	856 005	466 506	338 852	50 647	20 415	38 988	20 752	17 926	310
Flint	151 519	149 794	69 664	60 688	19 442	-	1 725	1 695	30	-
Grand Rapids	209 151	191 078	73 769	63 672	53 637	2 102	15 552	5 077	10 475	-
Lansing	127 194	117 855	60 514	46 314	11 027	816	8 519	3 421	5 098	-
Lansing Community College	60 905	57 101	-	-	57 101	373	3 431	3 161	270	-
Livonia	116 491	111 248	55 261	40 727	15 260	607	4 630	3 570	1 060	-
Macomb Community College	75 470	68 889	-	-	68 889	2 230	4 351	2 147	2 204	-
Oakland Community College	72 633	71 221	-	-	71 221	1 412	-	-	-	-
Plymouth	75 584	70 517	37 883	29 821	2 813	1 576	3 491	1 507	1 984	-
Pontiac	91 282	85 642	42 209	38 719	4 714	1 956	3 684	2 652	1 032	-
Saginaw	77 216	74 163	39 238	25 902	9 023	1 006	2 047	2 047	-	-
Utica	122 075	108 463	63 905	36 782	7 776	5 396	8 013	3 154	3 023	1 836
Warren	100 119	97 220	49 392	43 570	4 258	568	2 331	1 830	501	-
Wayne County Community College	44 216	40 607	-	-	40 607	2 294	1 315	1 315	-	-
Wayne Westland	87 719	81 545	44 801	32 742	4 002	2 224	3 710	1 568	2 142	-
MINNESOTA—Con.										
Independent Schools:										
Anoka	189 962	165 120	97 309	54 599	13 212	2 110	21 248	2 727	14 477	4 042
Minneapolis Special	308 411	258 600	153 194	85 935	19 471	5 543	40 246	9 146	5 080	26 020
Osseo	119 064	91 954	56 814	29 220	5 920	4 481	19 896	2 913	15 096	1 887
Rosemount	104 014	80 565	52 432	23 026	5 107	6 660	15 784	5 446	8 120	2 218
St Paul	225 160	206 793	127 295	60 390	19 108	2 948	13 092	4 239	-	8 853
MISSISSIPPI—Con.										
Independent Schools:										
Jackson	133 870	117 916	68 069	38 782	11 065	3 218	12 736	5 467	7 269	-
MISSOURI—Con.										
Independent Schools:										
Hazelwood	77 419	73 360	43 112	26 300	3 948	1 668	2 390	845	1 535	10
Kansas City	412 656	276 542	134 280	127 607	14 655	-	136 114	23 077	93 817	19 220
North Kansas City	75 950	70 024	42 535	22 341	5 148	93	5 464	1 254	4 156	54
Parkway	132 213	111 039	65 911	38 955	6 173	2 130	19 044	1 927	17 036	81
St Louis	341 657	289 066	146 891	119 659	22 516	2 802	48 566	3 571	44 744	251
St Louis Community College	99 223	98 503	-	-	98 503	102	618	560	58	-
Springfield	109 039	93 134	53 082	28 906	11 146	1 345	14 362	4 266	9 930	166
NEBRASKA—Con.										
Independent Schools:										
Lincoln	154 473	137 842	92 888	36 813	8 141	833	15 393	3 827	11 308	258
Omaha	241 583	205 810	119 085	65 325	21 400	4 272	30 350	5 980	22 631	1 739
NEVADA—Con.										
Independent Schools:										
Clark County	766 189	499 622	301 686	178 427	19 509	17 466	249 101	21 693	227 408	-
Washoe County	194 669	154 274	94 593	55 086	4 595	6 177	32 218	2 756	29 462	-
NEW JERSEY—Con.										
Independent Schools:										
Camden	128 458	119 011	67 274	44 406	7 331	1 506	1 618	1 306	312	-
Newark	426 970	406 324	221 667	149 008	35 649	5 784	4 594	1 985	-	2 609
Toms River	110 080	104 016	58 773	38 355	6 888	1 117	2 656	1 309	1 225	122
Dependent Schools:										
Elizabeth	100 762	87 645	44 481	35 972	7 192	2 567	4 705	1 789	97	2 819
Paterson	163 777	147 175	89 756	47 583	9 836	2 276	2 470	2 397	73	-
Trenton	102 874	95 037	50 823	36 096	8 118	678	360	-	360	-
NEW MEXICO—Con.										
Independent Schools:										
Albuquerque	349 478	326 915	194 801	111 417	20 697	-	22 563	1 206	21 357	-
Las Cruces	73 433	66 604	37 938	23 814	4 852	1 487	5 342	692	4 650	-
NEW YORK—Con.										
Independent Schools:										
Sachem	135 467	130 952	87 867	39 842	3 243	1 316	2 238	647	1 591	-
Dependent Schools:										
Buffalo	367 113	345 881	213 870	114 680	17 331	2 622	13 215	7 449	5 766	-
Nassau Community College	97 131	96 245	-	-	96 245	-	886	886	-	-
New York City	7 338 542	6 966 269	4 951 783	1 682 638	331 848	111 982	50 558	50 558	-	-
Rochester	314 501	290 196	177 065	102 319	10 812	1 752	16 566	5 126	9 829	1 611
Suffolk County Community College	76 129	74 357	-	-	74 357	-	1 772	408	1 364	-
Syracuse	184 285	165 655	106 656	47 505	11 494	4 332	13 020	3 573	8 770	677
Yonkers	215 286	178 543	111 279	61 136	6 128	4 280	28 645	3 522	25 123	-

See footnotes at end of table.

1990-91—Con.

General expenditure—Con.			Debt						Geographic area
	Exhibit: Salaries and wages		Outstanding						
Intergovernmental	Total	Instruction	Total	Long-term	Short-term	Long-term issued	Long-term retired	Total cash and securities	
									MASSACHUSETTS—Con.
									Dependent Schools:
651	255 011	192 109	171 550	171 550	-	25 892	18 946	-	Boston
1 781	39 241	29 348	1 677	1 677	-	-	1 904	-	Brockton
2 209	38 852	28 606	6 270	6 270	-	-	2 010	-	New Bedford
5 063	52 872	41 081	26 295	26 295	-	-	2 370	-	Springfield
235	67 263	50 079	8 470	8 470	-	-	1 520	-	Worcester
									MICHIGAN—Con.
									Independent Schools:
30	78 607	34 376	32 955	32 955	-	32 955	3 950	50 005	Dearborn
502	613 030	370 217	303 504	303 504	-	44 260	28 101	141 705	Detroit
-	104 370	56 057	-	-	-	-	-	14 547	Flint
419	130 968	59 544	32 237	32 237	-	349	5 583	42 025	Grand Rapids
4	85 211	48 730	22 975	22 975	-	13 000	1 800	27 447	Lansing
-	30 473	-	4 125	4 125	-	-	2 000	44	Lansing Community College
6	74 597	45 015	9 965	9 965	-	-	2 750	11 864	Livonia
-	37 727	-	32 725	32 725	-	-	4 050	56 963	Macomb Community College
-	38 127	-	21 176	21 176	-	-	5 915	42 772	Oakland Community College
-	50 147	32 084	22 795	22 795	-	-	1 865	8 081	Plymouth
-	57 134	32 883	64 665	55 065	9 600	54 415	23 100	45 597	Pontiac
-	53 818	31 925	11 015	11 015	-	-	1 180	15 898	Saginaw
203	80 973	52 410	85 225	85 225	-	5 000	3 950	59 671	Utica
-	69 962	40 231	12 757	12 757	-	365	2 405	16 402	Warren
-	20 915	-	33 100	33 100	-	-	6 050	12 243	Wayne County Community College
240	60 175	36 635	32 320	29 820	2 500	-	2 105	12 018	Wayne Westland
									MINNESOTA—Con.
									Independent Schools:
1 486	105 755	74 632	80 601	69 598	11 003	33 919	3 002	54 435	Anoka
4 022	178 145	120 071	121 562	89 562	32 000	29 823	7 604	432 974	Minneapolis Special
2 733	62 087	42 595	65 947	65 947	-	-	2 545	30 107	Osseo
1 005	56 675	39 686	94 810	94 810	-	921	4 695	18 047	Rosemount
2 327	145 663	97 425	107 064	91 064	16 000	18 087	7 881	357 086	St Paul
									MISSISSIPPI—Con.
									Independent Schools:
-	84 711	55 976	44 402	44 402	-	1 667	3 450	27 967	Jackson
									MISSOURI—Con.
									Independent Schools:
1	54 859	37 302	22 575	22 575	-	5 000	3 525	16 112	Hazelwood
-	165 325	100 181	-	-	-	-	-	312 927	Kansas City
369	52 248	35 445	4 250	4 250	-	5 000	750	9 341	North Kansas City
-	78 506	53 649	40 570	40 570	-	9 300	3 315	32 067	Parkway
1 223	187 309	109 456	50 000	50 000	-	50 000	-	513 744	St Louis
-	61 680	-	1 780	1 780	-	-	105	20 088	St Louis Community College
198	65 650	43 050	33 865	33 865	-	16 515	1 925	20 598	Springfield
									NEBRASKA—Con.
									Independent Schools:
405	92 705	67 039	16 260	16 260	-	4 220	600	46 650	Lincoln
1 151	127 130	85 241	55 060	55 060	-	18 000	300	329 673	Omaha
									NEVADA—Con.
									Independent Schools:
-	351 672	229 744	984 762	984 762	-	399 527	15 480	451 517	Clark County
-	107 344	72 568	98 030	98 030	-	-	13 775	49 633	Washoe County
									NEW JERSEY—Con.
									Independent Schools:
6 323	69 760	48 361	20 399	20 399	-	4 134	1 630	13 106	Camden
12 268	265 325	171 372	22 880	22 880	-	-	2 210	99 056	Newark
2 291	71 616	43 360	14 881	14 881	-	275	2 468	8 020	Toms River
									Dependent Schools:
5 845	55 556	35 359	18 909	18 909	-	-	2 575	-	Elizabeth
11 856	96 780	71 202	27 592	27 592	-	-	4 360	-	Paterson
6 799	59 077	38 851	19 354	7 134	12 220	-	3 030	-	Trenton
									NEW MEXICO—Con.
									Independent Schools:
-	205 890	143 256	-	-	-	-	-	31 933	Albuquerque
-	40 016	26 511	38 455	38 455	-	17 500	2 620	32 506	Las Cruces
									NEW YORK—Con.
									Independent Schools:
961	81 680	65 739	46 000	19 000	27 000	-	2 810	46 587	Sachem
									Dependent Schools:
5 396	207 026	160 053	33 282	25 530	7 752	2 400	3 110	-	Buffalo
-	65 852	-	-	-	-	-	-	-	Nassau Community College
209 733	4 502 876	3 656 481	1 964 231	1 964 231	-	686 712	46 599	-	New York City
5 987	188 767	137 735	38 880	10 500	28 380	-	4 025	-	Rochester
-	49 192	-	-	-	-	-	-	-	Suffolk County Community College
1 278	108 678	80 166	70 288	58 712	11 576	14 257	6 044	-	Syracuse
3 818	104 158	77 184	59 806	57 906	1 900	-	4 438	-	Yonkers

Table 16. Finances of Individual Public School Systems Having Enrollment of 15,000 or More:

[Thousand dollars. Detail may not add to total due to rounding. For meaning of abbreviations and symbols, see text]

Geographic area	Enrollment[1]	General revenue				
			Federal sources			
		Total	Total	Direct	Through State	State sources
NORTH CAROLINA						
Dependent Schools:						
Buncombe County	22 028	123 857	5 489	562	4 927	70 088
Central Piedmont Community College	11 038	44 572	2 801	2 801	-	25 060
Cumberland County	44 612	167 622	19 916	4 123	15 793	125 705
Davidson County	16 426	67 444	3 200	277	2 923	46 028
Durham County	18 517	110 959	3 135	92	3 043	56 872
Forsyth Co-Winston Salem	37 625	204 467	10 158	999	9 159	117 552
Gaston County	29 631	124 605	7 587	675	6 912	88 541
Greensboro	19 973	110 494	8 179	2 161	6 018	61 656
Guilford County	24 492	130 191	4 348	620	3 726	71 544
Mecklenburg Co-Charlotte	76 551	425 445	19 310	1 106	18 204	228 023
New Hanover County	19 090	85 285	5 568	266	5 302	58 797
Onslow County	18 532	71 934	6 584	1 619	4 965	49 236
Pitt County	17 613	83 585	6 440	340	6 100	50 629
Wake County	64 252	373 807	12 003	912	11 091	180 230
OHIO						
Independent Schools:						
Akron	33 213	174 515	14 470	152	14 318	79 568
Cincinnati	51 148	289 312	26 678	-	26 678	118 694
Cleveland	70 019	465 358	53 443	315	53 128	232 781
Columbus	64 280	360 314	28 368	125	28 243	143 689
Cuyahoga Community College	12 454	106 294	2 382	2 382	-	38 143
Dayton	27 858	177 645	23 387	74	23 313	79 840
Sinclair Community College	9 332	66 637	347	347	-	23 295
South-Western	16 605	76 059	3 547	50	3 497	33 128
Toledo	40 396	215 023	15 742	65	15 677	108 751
Youngstown	15 072	81 991	8 493	52	8 441	48 314
OKLAHOMA						
Independent Schools:						
Lawton	17 727	59 965	7 089	2 358	4 731	40 362
Midwest City	16 062	52 467	3 991	1 287	2 704	35 187
Moore	16 630	50 187	2 218	319	1 899	34 769
Oklahoma City	36 066	134 361	14 800	22	14 778	70 417
Putnam City	18 071	54 456	2 306	170	2 136	30 419
Tulsa	40 732	146 245	11 197	321	10 876	72 966
OREGON						
Independent Schools:						
Beaverton	24 874	133 898	2 979	-	2 979	24 171
Eugene	17 969	108 506	6 250	2 888	3 362	20 923
Portland	53 690	353 723	21 169	872	20 297	62 932
Portland Community College	12 065	77 309	2 528	2 528	-	20 808
Salem	27 756	133 026	7 414	685	6 729	43 644
PENNSYLVANIA						
Independent Schools:						
Allegheny County Community College	13 018	82 402	1 316	1 316	-	26 938
Philadelphia	190 978	1 282 162	145 302	8 495	136 807	616 085
Pittsburgh	39 896	344 674	24 208	1 930	22 276	129 282
RHODE ISLAND						
Dependent Schools:						
Providence	20 908	125 492	9 273	1 101	8 172	62 085
SOUTH CAROLINA						
Independent Schools:						
Aiken County	23 972	100 216	6 930	382	6 548	54 814
Berkley County	27 274	104 343	10 445	3 401	7 044	62 321
Charleston County	43 463	201 943	20 330	1 785	18 545	85 309
Greenville County	51 049	215 859	12 943	25	12 918	108 485
Horry County	24 077	119 347	6 826	99	6 727	41 355
Richland County Dist 1	26 991	142 741	12 418	49	12 369	54 410
TENNESSEE						
Dependent Schools:						
Chattanooga	19 912	83 089	9 209	167	9 042	30 972
Hamilton County	25 218	79 546	4 316	209	4 107	33 175
Knox County	51 631	192 517	14 248	806	13 442	71 947
Memphis	105 857	409 037	52 625	1 788	50 837	147 594
Nashville-Davidson Co	66 384	277 794	21 032	342	20 690	91 962
Rutherford County	19 767	55 452	2 154	462	1 692	26 078
Shelby County	43 774	108 151	5 375	810	4 565	50 563
Sullivan County	14 638	56 123	3 754	33	3 721	21 637
Sumner County	19 978	67 819	3 352	43	3 309	26 244

See footnotes at end of table.

1990-91—Con.

General revenue—Con.									Geographic area
Local sources									
	Taxes			Intergovernmental from—		Charges			
Total	Total	Property	Contribution from parent government	Cities and counties	Other school systems	School lunch	Other	Other	
									NORTH CAROLINA
									Dependent Schools:
48 280	-	-	40 958	-	24	3 469	71	3 758	Buncombe County
16 711	-	-	6 554	-	-	-	10 048	109	Central Piedmont Community College
42 001	-	-	34 624	-	-	4 413	130	2 834	Cumberland County
18 216	-	-	14 284	-	82	2 873	147	850	Davidson County
50 952	-	-	34 018	-	29	2 201	168	14 536	Durham County
76 757	-	-	69 099	-	83	4 498	604	2 493	Forsyth Co-Winston Salem
28 477	-	-	22 462	-	34	3 618	101	2 262	Gaston County
40 659	-	-	34 486	-	876	1 876	64	3 357	Greensboro
54 301	-	-	37 507	-	84	4 020	-	12 690	Guilford County
178 112	-	-	159 792	-	74	10 536	235	7 475	Mecklenburg Co-Charlotte
20 920	-	-	17 249	-	-	1 978	11	1 682	New Hanover County
16 114	-	-	11 689	-	30	1 708	81	2 606	Onslow County
26 516	-	-	21 531	-	110	2 063	4	2 808	Pitt County
181 574	-	-	161 272	-	389	7 895	289	11 729	Wake County
									OHIO
									Independent Schools:
80 477	69 937	69 937	-	22	466	1 994	2 898	5 180	Akron
143 940	131 237	131 237	-	-	483	2 168	945	9 107	Cincinnati
179 134	162 358	162 358	-	-	852	221	3 817	11 886	Cleveland
188 257	162 344	162 344	-	-	-	3 817	8 102	13 994	Columbus
65 769	32 574	32 574	-	994	-	-	29 705	2 496	Cuyahoga Community College
74 416	63 861	63 861	-	-	1 318	2 419	3 743	3 077	Dayton
42 995	14 411	14 411	-	-	-	-	20 023	8 561	Sinclair Community College
39 384	34 059	34 059	-	73	424	1 947	1 622	1 259	South-Western
90 530	81 289	81 289	-	114	583	1 896	2 833	3 815	Toledo
25 184	21 006	21 006	-	-	-	339	1 545	2 294	Youngstown
									OKLAHOMA
									Independent Schools:
12 514	8 797	8 723	-	980	-	1 235	227	1 275	Lawton
13 289	8 123	7 988	-	1 522	195	1 242	10	2 197	Midwest City
13 200	9 593	9 473	-	1 171	218	1 528	-	690	Moore
49 144	39 780	39 470	-	3 469	555	1 937	683	2 720	Oklahoma City
21 731	17 100	16 948	-	1 571	547	1 891	-	622	Putnam City
62 082	50 242	49 832	-	3 859	1 339	3 054	273	3 315	Tulsa
									OREGON
									Independent Schools:
106 748	97 646	97 646	-	81	48	2 615	725	5 633	Beaverton
81 333	66 688	66 688	-	813	306	1 627	2 264	9 635	Eugene
269 622	235 214	235 214	-	12 441	294	3 814	3 983	13 876	Portland
53 973	27 540	27 540	-	2 259	-	-	20 594	3 580	Portland Community College
81 970	70 832	70 832	-	2 202	320	2 097	2 766	3 753	Salem
									PENNSYLVANIA
									Independent Schools:
54 148	-	-	-	18 148	-	-	31 730	4 270	Allegheny County Community College
520 775	491 391	382 505	-	246	85	8 393	2 616	18 044	Philadelphia
191 186	166 646	105 663	-	-	2 528	2 657	469	18 886	Pittsburgh
									RHODE ISLAND
									Dependent Schools:
54 134	-	-	52 975	-	36	-	-	1 120	Providence
									SOUTH CAROLINA
									Independent Schools:
38 472	30 498	30 498	-	1 455	-	1 962	3 170	1 387	Aiken County
31 577	24 407	23 580	-	339	-	2 357	2 693	1 781	Berkley County
96 304	74 324	74 324	-	-	-	2 469	2 397	17 114	Charleston County
94 431	77 863	77 863	-	-	-	4 902	1 675	9 991	Greenville County
69 166	59 869	59 869	-	933	468	2 350	2 853	2 693	Horry County
75 913	10 987	10 987	-	56 991	710	2 120	1 967	3 138	Richland County Dist 1
									TENNESSEE
									Dependent Schools:
42 908	-	-	8 549	29 802	17	1 952	285	2 303	Chattanooga
42 055	-	-	33 230	18	4 430	3 496	97	784	Hamilton County
106 322	-	-	97 122	716	174	6 712	414	1 184	Knox County
208 818	-	-	35 877	119 852	230	6 779	809	45 271	Memphis
164 600	-	-	152 537	-	76	7 186	1 929	3 072	Nashville-Davidson Co
27 222	-	-	26 947	8	-	149	56	62	Rutherford County
52 213	-	-	43 864	-	2 962	3 190	914	1 283	Shelby County
30 732	-	-	28 404	11	111	1 838	152	216	Sullivan County
36 223	-	-	23 960	5	92	2 623	169	9 354	Sumner County

Table 16. Finances of Individual Public School Systems Having Enrollment of 15,000 or More:

[Thousand dollars. Detail may not add to total due to rounding. For meaning of abbreviations and symbols, see text]

Geographic area	General expenditure									
		Current spending					Capital outlay			
	Total	Total	Instruction	Support services	Other	Interest on debt	Total	Equipment	Construction	Land and existing structures
NORTH CAROLINA—Con.										
Dependent Schools:										
Buncombe County	115 500	95 869	60 458	29 655	5 756	3 925	15 706	1 207	14 499	-
Central Piedmont Community College	49 072	43 643	-	-	43 643	-	5 429	4 336	1 093	-
Cumberland County	185 461	178 009	110 784	54 060	13 165	276	7 176	1 498	5 678	-
Davidson County	65 859	59 430	37 731	17 362	4 337	159	6 270	822	5 448	-
Durham County	105 074	85 293	51 588	29 832	3 873	2 966	16 815	1 833	14 982	-
Forsyth Co-Winston Salem	201 085	181 856	113 668	58 995	9 193	3 972	15 257	2 707	12 550	-
Gaston County	122 682	113 207	75 768	30 622	6 817	901	8 574	1 075	7 499	-
Greensboro	114 282	110 121	68 230	36 605	5 286	-	4 161	996	3 165	-
Guilford County	118 273	113 065	68 193	37 943	6 929	682	4 526	500	4 026	-
Mecklenburg Co-Charlotte	404 623	359 347	215 215	121 667	22 465	8 394	37 082	33 875	3 207	-
New Hanover County	63 960	60 970	50 047	25 947	4 976	1 038	1 952	682	1 270	-
Onslow County	73 778	64 474	40 369	19 984	4 121	1 370	7 934	1 116	6 818	-
Pitt County	81 479	72 171	44 371	22 372	5 426	34	9 274	666	8 608	-
Wake County	353 791	276 523	170 371	90 720	15 432	13 176	64 092	3 702	60 390	-
OHIO—Con.										
Independent Schools:										
Akron	181 731	174 371	96 106	60 127	18 138	826	6 058	71	5 959	28
Cincinnati	317 901	309 133	183 764	100 761	24 608	4 938	2 683	1 241	1 442	-
Cleveland	496 214	461 821	223 822	191 962	45 837	5 147	24 650	4 303	14 235	6 112
Columbus	411 790	378 699	194 622	141 399	42 678	6 191	25 257	367	23 792	1 098
Cuyahoga Community College	109 212	100 190	-	-	100 190	44	8 978	5 041	3 937	-
Dayton	184 051	180 278	88 297	69 633	22 348	420	796	119	674	3
Sinclair Community College	53 351	49 478	-	-	49 478	-	3 873	2 973	900	-
South-Western	71 934	69 356	36 522	29 729	3 105	944	1 158	729	429	-
Toledo	216 613	213 742	110 049	77 320	26 373	904	1 408	660	456	292
Youngstown	88 395	83 959	42 821	31 680	9 458	488	3 828	2 403	1 425	-
OKLAHOMA—Con.										
Independent Schools:										
Lawton	61 209	58 935	37 773	16 832	4 330	2	2 152	411	1 073	668
Midwest City	60 093	50 680	32 923	14 869	2 888	1 330	7 951	1 921	5 640	390
Moore	56 236	48 418	31 474	13 967	2 977	866	6 722	2 195	3 649	878
Oklahoma City	135 952	126 902	79 152	38 855	8 895	662	7 580	2 282	1 263	4 035
Putnam City	57 369	52 079	32 734	15 376	3 969	1 222	3 914	1 156	1 699	1 059
Tulsa	154 719	138 043	82 342	48 067	7 634	82	15 360	1 607	8 683	5 070
OREGON—Con.										
Independent Schools:										
Beaverton	129 422	121 254	70 689	46 803	3 762	2 326	5 534	793	434	4 307
Eugene	105 031	103 534	56 205	43 928	3 401	243	948	-	344	604
Portland	365 682	329 479	178 313	139 869	11 297	15 949	20 254	764	10 221	9 269
Portland Community College	75 075	72 484	-	-	72 484	-	2 591	2 591	-	-
Salem	134 315	131 363	74 755	51 688	4 920	2 241	320	66	135	119
PENNSYLVANIA—Con.										
Independent Schools:										
Allegheny County Community College	83 239	80 985	-	-	80 985	2 254	-	-	-	-
Philadelphia	1 272 178	1 158 671	675 073	384 680	98 918	275	38 488	5 681	32 807	-
Pittsburgh	356 002	333 811	182 244	132 325	19 242	5 853	15 871	3 390	12 281	-
RHODE ISLAND—Con.										
Dependent Schools:										
Providence	122 566	118 041	78 597	37 577	1 867	1 503	2 908	490	-	2 418
SOUTH CAROLINA—Con.										
Independent Schools:										
Aiken County	98 324	86 427	51 740	25 606	9 081	1 957	9 939	2 273	7 573	93
Berkley County	102 368	93 390	52 729	30 970	9 691	2 107	6 664	2 064	4 387	193
Charleston County	198 101	170 884	100 847	54 054	15 983	6 892	20 365	4 276	16 085	4
Greenville County	227 917	200 700	119 106	62 736	18 858	5 216	22 001	4 719	16 853	429
Horry County	116 572	102 347	60 155	32 410	9 782	5 809	10 399	2 448	7 949	4
Richland County Dist 1	143 802	129 707	72 017	46 790	10 900	3 182	10 913	3 183	7 723	7
TENNESSEE—Con.										
Dependent Schools:										
Chattanooga	84 936	77 604	54 475	18 257	4 872	1 286	6 046	1 921	4 125	-
Hamilton County	76 749	75 069	51 204	18 598	5 267	1 435	245	187	58	-
Knox County	200 992	175 633	115 151	48 366	12 116	4 031	21 322	2 200	18 586	536
Memphis	396 740	359 912	241 893	93 566	24 453	2 656	34 172	7 251	26 921	-
Nashville-Davidson Co	273 890	260 721	177 452	66 101	17 168	8 618	4 551	3 815	695	41
Rutherford County	57 256	53 029	37 874	14 785	370	3 472	757	476	281	-
Shelby County	113 631	105 054	75 698	23 318	6 038	1 754	6 823	1 206	5 360	257
Sullivan County	57 524	55 458	38 152	13 527	3 779	508	1 558	563	985	10
Sumner County	67 934	55 972	39 158	12 813	4 001	2 398	9 564	1 812	6 640	1 112

See footnotes at end of table.

1990-91—Con.

General expenditure—Con.			Debt						Geographic area
	Exhibit: Salaries and wages		Outstanding						
Intergovernmental	Total	Instruction	Total	Long-term	Short-term	Long-term issued	Long-term retired	Total cash and securities	
									NORTH CAROLINA—Con.
									Dependent Schools:
-	67 470	46 413	62 914	62 914	-	9 000	2 970	-	Buncombe County
-	25 424	-	-	-	-	-	-	-	Central Piedmont Community College
-	123 817	86 308	2 900	2 900	-	-	1 100	-	Cumberland County
-	41 536	29 103	1 625	1 625	-	-	680	-	Davidson County
-	59 450	40 153	41 434	41 434	-	-	1 555	-	Durham County
-	128 484	87 367	69 773	69 773	-	15 000	2 798	-	Forsyth Co-Winston Salem
-	79 512	58 157	11 680	11 680	-	-	1 375	-	Gaston County
-	76 076	52 168	-	-	-	-	-	-	Greensboro
-	73 785	50 427	9 979	9 979	-	1 800	1 703	-	Guilford County
-	243 092	164 438	113 299	113 299	-	-	8 360	-	Mecklenburg Co-Charlotte
-	56 085	38 396	13 796	13 796	-	-	1 250	-	New Hanover County
-	43 944	30 591	17 600	17 600	-	-	2 250	-	Onslow County
-	48 323	33 681	25 774	25 774	-	25 700	412	-	Pitt County
-	193 650	132 370	179 326	179 326	-	-	11 634	-	Wake County
									OHIO—Con.
									Independent Schools:
676	110 288	67 226	13 681	-	13 681	-	780	11 330	Akron
1 147	189 782	120 464	84 493	73 043	11 450	30 118	8 630	27 948	Cincinnati
4 796	276 353	144 096	122 091	77 930	44 161	20 000	7 570	86 176	Cleveland
1 643	246 208	139 435	97 050	97 050	-	26 000	7 421	71 721	Columbus
-	53 702	-	133	133	-	-	349	21 281	Cuyahoga Community College
2 557	105 705	56 478	5 700	5 700	-	-	300	11 943	Dayton
-	26 151	-	-	-	-	-	-	67 843	Sinclair Community College
476	43 964	27 456	14 948	14 948	-	2 898	925	9 299	South-Western
559	135 815	78 684	16 476	16 476	-	8 134	11 656	17 033	Toledo
120	45 300	25 924	7 927	7 927	-	-	250	6 111	Youngstown
									OKLAHOMA—Con.
									Independent Schools:
120	45 912	31 022	-	-	-	-	-	17 288	Lawton
132	35 994	25 067	13 215	13 215	-	920	2 585	20 325	Midwest City
230	34 926	24 654	9 255	9 255	-	-	3 820	13 311	Moore
808	92 715	61 257	8 720	8 720	-	-	2 495	35 648	Oklahoma City
154	37 929	25 555	21 995	21 995	-	5 965	4 060	15 943	Putnam City
1 234	104 162	68 101	7 480	7 480	-	-	450	26 994	Tulsa
									OREGON—Con.
									Independent Schools:
308	76 307	48 432	22 285	22 285	-	-	2 820	1 341	Beaverton
306	59 644	37 725	2 700	2 700	-	-	300	16 554	Eugene
-	195 248	116 380	112 840	112 840	-	-	1 000	3 144	Portland
-	38 689	-	-	-	-	-	-	12 000	Portland Community College
391	74 991	50 599	34 585	34 585	-	-	2 720	285	Salem
									PENNSYLVANIA—Con.
									Independent Schools:
-	48 520	-	30 504	30 504	-	-	953	22 299	Allegheny County Community College
74 764	647 116	406 763	400 484	400 484	-	148 244	98 440	143 558	Philadelphia
667	186 130	119 709	138 633	114 903	23 730	23 654	7 250	85 982	Pittsburgh
									RHODE ISLAND—Con.
									Dependent Schools:
114	76 158	54 865	8 971	8 971	-	-	2 627	-	Providence
									SOUTH CAROLINA—Con.
									Independent Schools:
1	59 134	40 413	29 775	29 775	-	7 600	7 075	20 698	Aiken County
207	64 188	43 431	32 085	32 085	-	5 600	2 825	29 265	Berkley County
160	114 498	78 256	84 808	84 808	-	1 108	6 100	44 238	Charleston County
-	139 169	95 337	77 774	77 774	-	9 000	6 016	43 836	Greenville County
17	69 877	46 724	79 845	79 845	-	12 000	6 650	34	Horry County
-	87 201	54 680	38 315	38 315	-	4 325	9 325	19 778	Richland County Dist 1
									TENNESSEE—Con.
									Dependent Schools:
-	56 455	42 721	16 634	16 634	-	-	1 609	-	Chattanooga
-	52 633	42 609	18 566	18 566	-	-	2 019	-	Hamilton County
6	124 314	98 590	62 100	62 100	-	-	6 175	-	Knox County
-	263 470	189 421	40 157	40 157	-	66	7 586	-	Memphis
-	188 145	137 504	118 780	118 780	-	1 546	7 659	-	Nashville-Davidson Co
-	36 650	31 476	46 896	46 896	-	-	2 335	-	Rutherford County
-	78 939	62 401	30 334	30 334	-	2 000	998	-	Shelby County
-	39 174	30 987	5 255	5 255	-	-	3 395	-	Sullivan County
-	41 191	31 915	42 450	42 450	-	18 000	3 350	-	Sumner County

Table 16. Finances of Individual Public School Systems Having Enrollment of 15,000 or More:

[Thousand dollars. Detail may not add to total due to rounding. For meaning of abbreviations and symbols, see text]

Geographic area	Enrollment[1]	General revenue				
		Total	Federal sources			State sources
			Total	Direct	Through State	
TEXAS						
Independent Schools:						
Abilene	18 205	75 582	6 428	1 573	4 855	40 151
Alamo Community College	16 433	92 722	4 279	4 279	-	41 237
Aldine	41 096	142 744	8 315	-	8 315	72 384
Alief	29 721	136 150	4 390	-	4 390	46 041
Amarillo	27 374	102 362	7 459	791	6 668	46 268
Arlington	44 892	174 022	8 528	110	8 418	33 840
Austin	65 797	325 735	18 439	715	17 724	69 341
Austin Community College	11 512	58 809	2 192	2 192	-	27 119
Beaumont	20 550	84 845	8 172	1 050	7 122	26 092
Birdville	18 486	72 512	3 076	66	3 010	24 354
Brownsville	37 485	152 380	19 386	716	18 670	112 874
Carrollton-Farmers Branch	17 517	88 197	2 199	161	2 038	5 245
Clear Creek	22 235	99 955	2 024	95	1 929	20 199
Conroe	23 214	98 411	3 803	-	3 803	39 933
Corpus Christi	41 873	164 141	15 023	509	14 514	86 794
Cypress-Fairbanks	40 739	160 963	3 538	-	3 538	51 253
Dallas	135 320	597 789	56 154	2 300	53 854	88 192
Dallas Community College	28 821	156 080	8 212	8 212	-	65 229
Ector County	26 873	105 998	8 645	1 865	6 780	45 113
Edgewood	15 055	69 596	10 781	341	10 440	51 295
El Paso	64 085	244 007	25 651	3 698	21 953	140 290
Fort Bend	36 174	138 030	3 287	241	3 046	80 350
Fort Worth	69 163	281 149	24 991	1 576	23 415	102 775
Galena Park	15 551	56 634	2 787	-	2 787	29 301
Garland	37 960	141 369	5 190	-	5 190	49 849
Goose Creek	17 626	84 770	3 616	56	3 560	17 816
Grand Prairie	16 472	64 401	3 870	31	3 839	29 487
Harlandale	15 089	64 629	8 133	88	8 045	46 621
Houston	194 208	775 202	69 662	952	68 710	220 427
Houston Community College	18 527	101 982	1 240	1 240	-	49 501
Humble	19 501	83 270	1 774	-	1 774	32 005
Hurst-Euless-Bedford	18 723	73 372	2 744	17	2 727	15 345
Irving	23 486	94 298	3 974	56	3 918	18 482
Katy	19 363	84 784	1 733	-	1 733	22 357
Killeen	22 131	85 308	15 690	10 961	4 729	51 919
Klein	26 023	105 749	1 953	595	1 358	47 288
Laredo	23 304	91 576	14 190	143	14 047	65 539
Lewisville	20 731	83 806	3 144	1 312	1 832	21 505
Lubbock	30 789	128 617	9 525	460	9 065	60 652
McAllen	21 103	86 967	9 987	102	9 885	52 987
Mesquite	25 920	93 155	2 967	104	2 863	42 859
Midland	21 082	75 658	4 718	330	4 388	30 900
North East	39 859	156 984	8 253	694	7 559	36 976
North Forest	11 650	51 670	5 216	67	5 149	33 019
Northside	49 941	198 206	10 790	617	10 173	75 699
Pasadena	37 643	139 505	7 569	223	7 346	69 880
Pharr-San Juan-Alamo	18 783	77 664	11 549	170	11 379	58 795
Plano	30 480	152 463	3 385	309	3 056	14 697
Richardson	32 545	152 570	2 916	-	2 916	17 160
Round Rock	19 623	85 639	2 292	60	2 232	28 235
San Angelo	16 446	59 828	4 290	99	4 191	31 960
San Antonio	60 125	269 086	35 738	593	35 145	147 163
San Jacinto College	10 402	58 729	41	41	-	25 306
Spring	18 537	83 532	2 118	74	2 044	27 916
Spring Branch	26 393	125 733	7 082	-	7 082	20 053
Tarrant County Junior College	14 714	62 849	369	369	-	32 061
Tyler	16 182	58 373	4 513	605	3 908	20 370
Waco	14 299	58 222	6 616	24	6 592	27 316
Wichita Falls	15 011	56 592	4 712	799	3 913	25 637
Ysleta	49 994	188 027	17 081	387	16 694	128 332
UTAH						
Independent Schools:						
Alpine	38 853	108 920	6 099	17	6 082	76 643
Davis County	54 558	160 139	9 933	2 389	7 544	103 876
Granite	78 554	220 894	12 660	499	12 161	136 597
Jordan	64 964	178 041	8 594	61	8 533	115 673
Nebo	16 393	44 540	2 756	102	2 654	30 662
Salt Lake City	24 766	89 325	7 113	294	6 819	32 851
Weber County	25 859	77 320	5 204	1 055	4 149	49 732
VIRGINIA						
Dependent Schools:						
Chesapeake	29 533	144 735	7 353	1 669	5 684	68 981
Chesterfield County	44 480	213 010	5 672	142	5 530	98 393
Fairfax County	128 766	936 445	19 304	2 886	16 418	189 007
Hampton County	21 383	108 276	7 271	1 548	5 723	50 630
Henrico County	32 638	178 593	5 097	38	5 059	63 401
Newport News	28 925	147 627	12 460	3 361	9 099	71 962
Norfolk	36 541	221 483	22 783	4 792	17 991	89 275
Portsmouth	18 405	98 216	8 390	1 422	6 968	49 798
Prince William County	41 886	253 422	5 919	1 826	4 093	96 857
Richmond	27 021	197 271	17 472	330	17 142	57 656
Virginia Beach	70 266	312 169	26 790	15 057	11 733	155 005

See footnotes at end of table.

1990-91—Con.

General revenue—Con.									Geographic area
Local sources									
	Taxes			Intergovernmental from—		Charges			
Total	Total	Property	Contribution from parent government	Cities and counties	Other school systems	School lunch	Other	Other	
									TEXAS
									Independent Schools:
29 003	24 898	24 898	-	14	-	1 881	588	1 622	Abilene
47 206	21 002	21 002	-	825	-	-	18 840	6 539	Alamo Community College
62 045	54 632	54 556	-	-	-	4 598	356	2 459	Aldine
85 719	78 020	77 760	-	-	-	4 307	192	3 200	Alief
48 635	41 706	41 367	-	-	148	2 396	560	3 825	Amarillo
131 654	120 470	120 470	-	-	-	4 633	815	5 736	Arlington
237 955	207 901	207 901	-	179	129	12 465	1 900	15 381	Austin
29 498	8 733	8 733	-	3 211	-	-	14 674	2 880	Austin Community College
50 581	46 910	46 910	-	-	1	1 909	325	1 436	Beaumont
45 082	39 324	39 117	-	-	-	2 740	1 873	1 145	Birdville
20 120	15 243	15 243	-	-	-	1 370	263	3 244	Brownsville
80 753	74 382	74 382	-	-	-	2 173	559	3 639	Carrollton-Farmers Branch
77 732	70 266	70 201	-	-	-	2 902	400	4 164	Clear Creek
54 675	49 814	49 814	-	17	87	2 953	477	1 327	Conroe
62 324	55 290	55 290	-	64	59	2 336	844	3 731	Corpus Christi
126 192	110 476	110 474	-	-	325	5 933	530	8 928	Cypress-Fairbanks
453 443	429 763	429 763	-	1	131	8 632	1 339	13 577	Dallas
82 639	36 053	36 053	-	-	-	-	35 190	11 396	Dallas Community College
52 238	47 432	47 082	-	6	16	2 077	614	2 093	Ector County
7 520	5 553	5 553	-	-	-	426	91	1 450	Edgewood
78 066	64 480	64 480	-	-	-	3 170	4 163	6 253	El Paso
74 393	63 072	63 072	-	-	10	4 552	457	6 302	Fort Bend
153 383	139 290	139 285	-	-	57	4 670	3 115	6 251	Fort Worth
24 546	20 692	20 692	-	-	18	1 713	123	2 000	Galena Park
86 330	75 186	74 895	-	-	131	5 386	597	5 030	Garland
63 338	57 168	57 168	-	179	-	2 311	364	3 316	Goose Creek
31 044	26 821	26 821	-	-	12	2 194	831	1 186	Grand Prairie
9 875	7 564	7 461	-	-	253	986	262	810	Harlandale
485 113	436 060	436 060	-	-	-	12 009	1 423	35 621	Houston
51 241	10 960	10 960	-	-	-	-	38 757	1 524	Houston Community College
49 491	43 565	43 292	-	-	-	3 041	314	2 571	Humble
55 283	50 026	50 026	-	57	136	2 317	602	2 145	Hurst-Euless-Bedford
71 862	65 366	65 291	-	14	-	2 618	823	3 041	Irving
60 694	53 877	53 877	-	43	5	2 836	530	3 403	Katy
17 699	12 939	12 889	-	4	7	1 337	273	3 139	Killeen
56 508	50 391	50 188	-	23	20	3 554	376	2 144	Klein
11 847	9 865	9 460	-	455	-	324	217	986	Laredo
59 157	53 050	53 050	-	-	30	2 955	417	2 705	Lewisville
58 440	51 262	50 828	-	-	55	2 969	1 128	3 026	Lubbock
23 993	20 277	20 273	-	179	303	1 123	973	1 138	McAllen
47 329	40 183	40 183	-	-	-	4 387	1 414	1 345	Mesquite
40 040	35 928	35 928	-	-	45	1 761	809	1 497	Midland
111 755	100 952	100 654	-	-	-	4 412	2 379	4 012	North East
13 435	11 898	11 717	-	-	8	583	89	857	North Forest
111 717	98 729	98 729	-	171	107	5 174	1 150	6 386	Northside
62 056	52 277	51 993	-	6	11	4 692	1 859	3 211	Pasadena
7 320	5 260	5 008	-	83	1	661	294	1 021	Pharr-San Juan-Alamo
134 401	119 743	119 743	-	-	-	4 503	2 068	8 087	Plano
132 494	121 834	121 834	-	-	361	4 502	860	4 937	Richardson
55 312	49 340	49 339	-	113	3	2 317	701	2 838	Round Rock
23 578	19 318	19 150	-	15	526	1 409	1 302	1 008	San Angelo
86 185	77 754	77 754	-	-	156	2 778	1 671	3 826	San Antonio
33 382	15 881	15 881	-	-	-	-	15 768	1 733	San Jacinto College
53 498	45 903	45 903	-	-	-	2 585	1 897	3 113	Spring
98 598	89 614	89 614	-	564	-	2 205	2 845	3 370	Spring Branch
30 419	11 187	11 187	-	773	-	-	15 775	2 684	Tarrant County Junior College
33 490	30 396	30 273	-	-	311	1 341	295	1 147	Tyler
24 290	21 941	21 941	-	-	-	951	349	1 049	Waco
26 243	22 269	22 269	-	-	491	1 451	962	1 070	Wichita Falls
42 614	35 403	35 403	-	19	-	2 150	1 144	3 898	Ysleta
									UTAH
									Independent Schools:
26 178	18 567	18 567	-	-	-	2 747	863	4 001	Alpine
46 330	32 974	32 974	-	-	-	4 766	2 683	5 907	Davis County
71 637	56 756	56 756	-	-	-	3 951	2 107	8 823	Granite
53 774	42 417	42 417	-	-	-	4 038	1 366	5 953	Jordan
11 122	8 328	8 328	-	-	-	1 441	455	898	Nebo
49 361	40 582	40 582	-	-	2	1 180	670	6 927	Salt Lake City
22 384	14 790	14 790	-	-	-	2 325	2 553	2 716	Weber County
									VIRGINIA
									Dependent Schools:
68 401	-	-	63 823	-	-	3 160	415	1 003	Chesapeake
108 945	-	-	100 589	-	20	5 603	1 442	1 291	Chesterfield County
728 134	-	-	681 119	-	17 293	20 702	5 547	3 473	Fairfax County
50 375	-	-	44 249	-	552	2 359	2 468	747	Hampton County
110 095	-	-	103 493	-	95	4 868	1 169	470	Henrico County
63 205	-	-	58 806	-	-	2 830	1 111	458	Newport News
109 425	-	-	88 965	-	-	2 619	17 308	533	Norfolk
40 028	-	-	36 981	-	-	1 547	829	671	Portsmouth
150 846	-	-	141 629	-	107	5 993	1 650	1 467	Prince William County
122 143	-	-	113 217	-	1 721	1 672	3 852	1 681	Richmond
130 374	-	-	128 905	-	-	-	817	652	Virginia Beach

Table 16. Finances of Individual Public School Systems Having Enrollment of 15,000 or More:

[Thousand dollars. Detail may not add to total due to rounding. For meaning of abbreviations and symbols, see text]

Geographic area	General expenditure									
		Current spending					Capital outlay			
	Total	Total	Instruction	Support services	Other	Interest on debt	Total	Equipment	Construction	Land and existing structures
TEXAS—Con.										
Independent Schools:										
Abilene	73 205	70 161	45 407	19 788	4 966	1 195	1 849	1 276	161	412
Alamo Community College	89 405	81 812	-	-	81 812	1 846	5 747	3 363	2 384	-
Aldine	144 017	132 348	82 354	40 363	9 631	2 377	9 292	3 191	321	5 780
Alief	133 223	110 699	66 671	37 865	6 163	9 583	11 840	1 468	557	9 815
Amarillo	104 656	90 279	55 875	28 799	5 605	4 915	9 343	1 951	7 192	200
Arlington	177 250	154 156	93 532	52 967	7 657	10 020	13 074	6 209	441	6 424
Austin	339 720	286 879	162 399	99 808	24 672	20 390	32 410	4 419	8 809	19 182
Austin Community College	58 024	51 275	-	-	51 275	1 415	5 334	1 568	3 766	-
Beaumont	89 757	85 907	48 710	29 816	7 381	112	3 540	2 521	501	518
Birdville	81 273	64 607	43 288	17 563	3 756	3 921	12 696	5 132	204	7 360
Brownsville	142 069	135 451	87 415	37 966	10 070	3 369	3 190	2 137	26	1 027
Carrollton-Farmers Branch	82 763	71 023	40 932	26 659	3 432	3 910	7 830	1 550	2 760	3 520
Clear Creek	96 212	81 428	49 648	27 565	4 215	3 626	11 076	3 007	6 629	1 440
Conroe	95 446	86 058	51 343	29 922	4 793	4 488	4 461	1 934	997	1 530
Corpus Christi	171 144	150 602	92 671	48 797	9 134	4 731	15 799	3 542	7 539	4 718
Cypress-Fairbanks	208 917	147 351	90 858	48 591	7 902	16 629	44 784	4 652	452	39 680
Dallas	621 844	552 576	320 483	188 907	43 186	16 082	53 097	5 758	10 154	37 185
Dallas Community College	145 160	128 437	-	-	128 437	1 942	14 781	7 441	7 340	-
Ector County	103 864	96 278	56 315	34 250	5 713	1 447	6 139	3 105	1 310	1 724
Edgewood	68 318	62 703	34 433	22 472	5 798	619	4 996	2 895	2 072	29
El Paso	247 793	219 716	134 226	70 068	15 424	6 380	21 695	5 879	10 228	5 588
Fort Bend	147 561	119 349	68 140	45 342	5 867	8 820	19 361	1 823	210	17 328
Fort Worth	292 580	264 940	146 494	99 624	18 822	11 131	15 917	10 051	1 232	4 634
Galena Park	55 672	48 936	29 691	15 954	3 291	115	6 403	1 617	1 317	3 469
Garland	138 736	119 047	70 897	40 886	7 264	9 830	9 859	2 709	1 327	5 823
Goose Creek	81 343	73 586	44 617	24 810	4 159	3 839	3 854	1 692	1 056	1 106
Grand Prairie	67 947	56 435	33 127	19 574	3 734	3 830	7 682	3 770	517	3 395
Harlandale	65 044	61 137	36 281	20 472	4 384	1 608	1 352	1 095	257	-
Houston	803 130	712 130	403 904	260 529	47 697	10 533	79 067	14 824	34 210	30 033
Houston Community College	98 279	91 592	-	-	91 592	-	6 687	2 433	4 254	-
Humble	90 268	71 154	40 711	26 550	3 893	4 936	14 143	4 038	272	9 833
Hurst-Euless-Bedford	71 592	65 479	41 434	20 777	3 268	3 152	2 961	1 668	638	655
Irving	90 035	82 567	50 255	27 284	5 028	4 740	2 676	1 313	1 221	142
Katy	95 678	76 270	42 253	30 224	3 793	7 758	11 650	3 907	1 143	6 600
Killeen	73 629	69 844	42 110	23 990	3 744	2 024	1 761	1 328	-	433
Klein	105 209	91 322	56 186	30 643	4 493	3 401	10 420	1 823	85	8 512
Laredo	88 751	85 042	51 257	28 088	5 697	1 665	2 044	1 621	241	182
Lewisville	81 015	64 684	40 621	19 770	4 293	8 069	8 257	1 465	1 158	5 634
Lubbock	135 421	115 614	69 326	37 549	8 739	3 161	16 641	1 058	14 638	945
McAllen	94 174	78 732	48 291	24 368	6 073	3 891	11 463	994	1 889	8 580
Mesquite	96 221	78 861	47 145	26 348	5 368	9 298	8 010	2 109	908	4 993
Midland	76 652	70 788	43 399	23 071	4 318	1 430	4 237	1 800	2 110	327
North East	166 303	145 298	86 101	52 122	7 075	3 093	17 912	4 216	1 299	12 397
North Forest	46 121	43 729	24 991	15 893	2 845	1 287	906	607	299	-
Northside	214 348	160 976	98 729	50 302	11 945	14 158	39 704	6 232	2 501	29 971
Pasadena	147 017	135 352	79 952	46 111	9 289	714	10 928	4 769	4 477	1 682
Pharr-San Juan-Alamo	75 870	71 523	40 834	24 064	6 625	2 373	1 913	1 751	38	124
Plano	151 012	128 354	79 180	43 322	5 852	7 134	15 524	6 358	6 442	2 724
Richardson	157 195	137 420	82 917	48 607	5 896	6 362	13 412	4 744	8 547	121
Round Rock	80 029	68 620	40 638	23 979	4 003	8 624	2 448	1 073	649	726
San Angelo	54 036	51 812	32 971	15 389	3 452	626	1 592	1 051	40	501
San Antonio	255 699	244 168	144 914	79 595	19 659	4 009	7 284	4 383	2 889	12
San Jacinto College	58 958	53 424	-	-	53 424	873	4 661	1 194	3 467	-
Spring	94 495	72 858	44 907	24 349	3 602	2 935	18 696	1 571	582	16 543
Spring Branch	134 515	121 832	63 997	52 573	5 262	5 741	6 942	4 468	2 451	23
Tarrant County Junior College	68 561	59 846	-	-	59 846	3 507	5 208	4 302	906	-
Tyler	58 866	56 041	32 994	19 575	3 472	1 944	880	803	-	77
Waco	59 904	55 290	32 967	17 125	5 198	2 358	2 118	646	1 465	7
Wichita Falls	56 356	52 894	32 095	17 544	3 255	1 399	2 063	1 630	68	365
Ysleta	181 315	171 192	105 318	53 749	12 125	6 696	3 410	2 053	128	1 229
UTAH—Con.										
Independent Schools:										
Alpine	109 933	97 438	63 141	25 880	8 417	3 372	9 123	3 401	4 613	1 109
Davis County	177 802	142 351	93 924	37 970	10 457	8 060	27 391	7 399	18 725	1 267
Granite	217 327	203 114	134 875	54 367	13 872	4 463	9 750	6 775	2 748	227
Jordan	182 705	169 950	111 579	47 214	11 157	3 451	9 304	4 245	4 142	917
Nebo	45 768	41 575	26 779	11 710	3 086	649	3 544	2 066	1 437	41
Salt Lake City	95 920	88 872	51 086	23 777	14 009	2	7 046	3 342	3 537	167
Weber County	75 900	70 339	46 023	19 014	5 302	1 920	3 641	2 158	1 230	253
VIRGINIA—Con.										
Dependent Schools:										
Chesapeake	158 731	133 343	81 637	44 033	7 673	2 772	22 441	3 955	16 127	2 359
Chesterfield County	245 756	187 218	118 461	60 94[F]	7 812	9 407	48 736	4 160	41 780	2 796
Fairfax County	1 008 978	850 331	487 633	330 090	32 608	21 808	136 839	24 700	111 106	1 033
Hampton County	107 582	98 072	62 088	31 261	4 723	65	9 181	3 005	6 176	-
Henrico County	191 133	160 724	96 564	56 884	7 276	4 955	24 958	3 805	20 709	444
Newport News	150 376	137 507	82 540	48 213	6 754	2 934	9 566	2 227	7 181	158
Norfolk	202 508	186 879	108 735	67 972	10 172	2 536	13 093	2 116	10 012	965
Portsmouth	95 977	83 521	49 628	29 395	4 498	205	12 251	1 648	10 603	-
Prince William County	275 349	219 809	128 648	82 616	8 547	16 327	39 213	5 538	33 548	127
Richmond	190 918	177 562	98 096	68 724	10 742	2 988	10 368	5 640	4 671	57
Virginia Beach	330 519	281 308	179 747	95 785	5 774	8 470	40 743	7 145	30 385	3 213

See footnotes at end of table.

1990-91—Con.

General expenditure—Con.			Debt						Geographic area
	Exhibit: Salaries and wages		Outstanding						
Intergovernmental	Total	Instruction	Total	Long-term	Short-term	Long-term issued	Long-term retired	Total cash and securities	
									TEXAS—Con.
									Independent Schools:
-	55 520	40 176	40 022	40 022	-	23 330	1 917	36 257	Abilene
-	53 704	-	146 895	146 895	-	40 224	3 540	72 703	Alamo Community College
-	106 969	76 234	27 387	27 387	-	-	2 546	18 104	Aldine
1 101	89 237	61 713	137 760	137 760	-	26 400	11 735	34 283	Alief
119	68 658	48 250	67 731	67 731	-	15	2 880	27 456	Amarillo
-	123 405	84 314	181 135	181 135	-	52 000	20 865	98 152	Arlington
41	213 107	140 239	282 495	282 495	-	80 680	56 945	117 149	Austin
-	32 288	-	20 765	20 765	-	4 500	590	42 655	Austin Community College
198	64 379	42 414	9 515	9 515	-	6 275	1 330	13 103	Beaumont
49	49 878	37 212	60 910	60 910	-	5 000	3 005	11 300	Birdville
59	103 507	76 767	39 124	39 124	-	-	2 185	39 000	Brownsville
-	54 720	35 658	84 877	84 877	-	37 195	5 753	58 668	Carrollton-Farmers Branch
82	62 651	43 734	79 990	79 990	-	23 000	4 200	61 935	Clear Creek
439	67 839	45 725	74 186	74 186	-	8 000	5 805	13 700	Conroe
12	119 696	83 220	87 205	87 205	-	28 000	4 007	49 002	Corpus Christi
153	118 512	81 357	301 970	301 970	-	95 795	40 001	120 351	Cypress-Fairbanks
89	431 114	285 758	192 732	192 732	-	-	22 593	45 670	Dallas
-	91 526	-	32 195	32 195	-	-	5 965	134 654	Dallas Community College
-	72 400	49 031	17 775	17 775	-	1 700	5 530	16 682	Ector County
-	46 958	30 764	7 050	7 050	-	-	260	14 236	Edgewood
-	169 276	115 817	107 585	107 585	-	35 000	5 930	102 324	El Paso
31	89 458	59 609	131 265	131 265	-	43 950	11 475	70 912	Fort Bend
592	199 095	128 360	141 231	141 231	-	2 000	8 883	32 557	Fort Worth
218	38 553	26 697	20 470	20 470	-	20 000	507	36 977	Galena Park
-	94 149	63 626	159 790	159 790	-	35 500	7 560	56 849	Garland
64	53 269	37 321	71 165	71 165	-	56 600	12 890	57 364	Goose Creek
-	41 466	28 935	55 809	55 809	-	7 405	1 988	13 122	Grand Prairie
947	50 136	33 412	22 249	22 249	-	265	977	9 027	Harlandale
1 400	567 575	363 974	228 444	228 444	-	10 588	13 002	53 668	Houston
-	53 454	-	-	-	-	-	-	18 935	Houston Community College
35	55 795	37 076	77 270	77 270	-	19 235	8 305	31 490	Humble
-	52 440	37 030	60 575	60 575	-	32 070	19 887	38 190	Hurst-Euless-Bedford
52	64 032	44 354	139 338	139 338	-	74 721	8 295	91 485	Irving
-	57 764	38 319	123 856	123 856	-	32 735	13 125	45 661	Katy
-	53 783	37 766	26 045	26 045	-	-	1 043	27 383	Killeen
66	74 701	51 703	85 070	85 070	-	19 751	13 320	20 176	Klein
-	70 142	46 884	22 580	22 580	-	8 070	8 040	4 757	Laredo
5	50 533	36 941	128 217	128 217	-	20 500	8 093	33 358	Lewisville
5	75 903	59 053	65 455	65 455	-	34 341	10 539	43 058	Lubbock
88	60 200	42 322	50 365	50 365	-	20 563	22 030	8 562	McAllen
52	62 112	42 887	149 180	149 180	-	32 000	6 395	36 914	Mesquite
197	53 685	37 503	41 271	41 271	-	22 780	3 746	24 829	Midland
-	114 824	77 968	67 088	67 088	-	-	6 425	27 702	North East
199	34 308	22 762	20 716	20 716	-	1 000	2 812	8 965	North Forest
510	135 768	95 280	243 358	243 358	-	69 909	8 860	89 264	Northside
23	104 800	72 028	49 019	49 019	-	43 934	5 710	54 829	Pasadena
61	53 345	35 677	27 885	27 885	-	4 095	6 125	6 960	Pharr-San Juan-Alamo
-	97 078	69 009	180 390	180 390	-	119 760	46 045	145 256	Plano
1	107 833	73 786	93 445	93 445	-	25 800	5 420	54 194	Richardson
337	52 796	36 469	149 283	149 283	-	67 227	36 512	49 330	Round Rock
6	39 430	28 487	9 073	9 073	-	-	1 441	12 281	San Angelo
238	181 099	120 462	52 265	52 265	-	4 510	4 555	36 419	San Antonio
-	33 227	-	13 069	13 069	-	-	1 560	25 914	San Jacinto College
6	55 711	38 563	71 327	71 327	-	5 157	5 119	23 951	Spring
-	88 496	56 322	80 214	80 214	-	20 000	6 230	34 911	Spring Branch
-	40 058	-	46 300	46 300	-	5 000	2 300	26 142	Tarrant County Junior College
1	44 836	31 030	33 536	33 536	-	10 480	9 049	7 960	Tyler
138	40 769	29 402	27 210	27 210	-	525	920	8 189	Waco
-	38 172	27 615	16 900	16 900	-	-	2 285	8 680	Wichita Falls
17	133 294	92 292	89 554	89 554	-	-	7 555	31 772	Ysleta
									UTAH—Con.
									Independent Schools:
-	63 765	45 535	46 750	45 665	1 085	-	4 175	12 607	Alpine
-	93 821	67 327	97 740	97 740	-	28 000	4 675	-	Davis County
-	137 210	97 313	48 344	48 344	-	-	7 815	15 322	Granite
-	109 702	80 139	35 815	35 815	-	-	6 495	7 435	Jordan
-	26 830	18 837	5 649	4 780	869	-	1 405	634	Nebo
-	56 544	36 528	635	-	635	-	25	3 919	Salt Lake City
-	44 979	31 713	26 605	26 605	-	-	2 018	3 660	Weber County
									VIRGINIA—Con.
									Dependent Schools:
175	88 254	59 759	26 765	26 765	-	15 224	3 079	-	Chesapeake
395	127 591	89 622	98 812	98 812	-	36 500	19 195	-	Chesterfield County
-	575 094	364 131	855 056	855 056	-	59 403	26 609	-	Fairfax County
264	65 224	45 155	2 062	2 062	-	1 037	40	-	Hampton County
496	111 150	73 165	91 809	91 809	-	42 100	3 641	-	Henrico County
369	91 533	59 172	50 040	50 040	-	8 626	2 730	-	Newport News
-	123 080	82 873	45 370	45 370	-	21 949	2 100	-	Norfolk
-	55 177	36 425	2 650	2 650	-	-	245	-	Portsmouth
-	151 512	98 097	117 666	117 666	-	20 700	8 819	-	Prince William County
-	110 971	72 026	60 725	60 725	-	5 575	4 464	-	Richmond
-	196 836	136 855	129 739	129 739	-	14 885	8 845	-	Virginia Beach

Table 16. Finances of Individual Public School Systems Having Enrollment of 15,000 or More:

[Thousand dollars. Detail may not add to total due to rounding. For meaning of abbreviations and symbols, see text]

Geographic area	Enrollment[1]	General revenue				
		Total	Federal sources			State sources
			Total	Direct	Through State	
WASHINGTON						
Independent Schools:						
Bellevue	14 772	88 303	2 234	428	1 808	55 538
Edmonds	18 745	111 386	3 486	633	2 853	76 689
Federal Way	18 168	90 579	2 489	451	2 038	68 522
Highline	16 297	100 351	3 621	424	3 197	73 526
Kent	21 024	109 458	2 933	570	2 363	75 541
Lake Washington	22 963	132 362	2 937	907	2 030	87 458
Northshore	17 470	98 868	1 677	364	1 313	70 989
Seattle	43 593	284 173	22 170	8 718	13 452	177 966
Spokane	29 468	144 141	8 457	784	7 673	106 419
Tacoma	30 169	185 318	11 880	2 546	9 334	125 079
Vancouver	16 383	83 462	3 649	384	3 265	63 366
WEST VIRGINIA						
Independent Schools:						
Cabell County	14 606	66 254	5 844	25	5 819	38 741
Kanawha County	34 504	147 764	12 132	796	11 336	82 792
Raleigh County	14 493	61 067	5 123	-	5 123	36 814
Wood County	15 093	70 051	4 926	-	4 926	42 588
WISCONSIN						
Independent Schools:						
Green Bay	16 304	100 023	4 320	168	4 152	42 326
Madison	20 279	154 380	5 486	326	5 160	29 629
Milwaukee	88 756	589 201	49 225	1 768	47 457	328 416
Milwaukee Area Voc-Tech-Adult	11 664	113 657	5 573	5 573	-	25 015
Racine	21 525	126 226	5 080	204	4 876	66 397

See footnotes at end of table.

1990-91—Con.

General revenue—Con.									Geographic area
Local sources									
Total	Taxes		Contribution from parent government	Intergovernmental from—		Charges		Other	
	Total	Property		Cities and counties	Other school systems	School lunch	Other		
									WASHINGTON
									Independent Schools:
30 531	21 983	21 983	-	18	426	1 433	2 356	4 315	Bellevue
31 191	22 762	22 762	-	394	424	1 945	1 927	3 739	Edmonds
19 568	14 909	14 909	-	21	103	1 341	1 933	1 261	Federal Way
23 204	15 964	15 964	-	87	734	1 199	1 548	3 672	Highline
30 984	24 167	24 167	-	26	164	1 740	1 798	3 089	Kent
41 967	31 185	31 185	-	198	21	2 251	2 518	5 794	Lake Washington
26 202	20 920	20 920	-	124	65	1 575	1 579	1 939	Northshore
84 037	72 081	72 081	-	664	14	2 245	2 389	6 644	Seattle
29 265	20 940	20 940	-	-	107	1 602	3 187	3 429	Spokane
48 359	40 665	40 665	-	618	1 044	1 669	1 601	2 562	Tacoma
16 447	11 896	11 896	-	112	-	1 271	910	2 258	Vancouver
									WEST VIRGINIA
									Independent Schools:
21 669	17 692	17 692	-	52	78	1 771	293	1 783	Cabell County
52 840	45 747	45 747	-	116	70	2 215	1 023	3 669	Kanawha County
19 130	13 541	13 541	-	-	-	855	122	4 612	Raleigh County
22 537	16 568	16 568	-	179	21	2 236	256	3 277	Wood County
									WISCONSIN
									Independent Schools:
53 377	48 036	48 036	-	18	691	1 033	362	3 237	Green Bay
119 265	110 133	110 133	-	-	874	1 631	1 880	4 747	Madison
211 560	199 157	199 157	-	3 368	899	2 641	882	4 613	Milwaukee
83 069	56 867	56 867	-	-	-	-	23 681	2 521	Milwaukee Area Voc-Tech-Adult
54 749	49 397	49 397	-	-	170	1 524	605	3 053	Racine

Table 16. Finances of Individual Public School Systems Having Enrollment of 15,000 or More:

[Thousand dollars. Detail may not add to total due to rounding. For meaning of abbreviations and symbols, see text]

Geographic area	General expenditure									
		Current spending					Capital outlay			
	Total	Total	Instruction	Support services	Other	Interest on debt	Total	Equipment	Construction	Land and existing structures
WASHINGTON—Con.										
Independent Schools:										
Bellevue	93 259	79 479	44 813	30 100	4 566	1 543	12 211	4 873	5 582	1 756
Edmonds	121 712	87 545	50 048	32 455	5 042	4 276	29 861	5 964	22 338	1 559
Federal Way	97 074	78 224	46 784	27 621	3 819	3 293	15 290	4 548	8 147	2 595
Highline	94 338	80 010	46 355	30 107	3 548	3 971	10 352	1 866	8 478	8
Kent	117 092	94 043	56 714	32 997	4 332	5 207	17 794	4 312	11 780	1 702
Lake Washington	151 301	107 195	65 190	35 412	6 593	8 039	36 015	7 357	20 147	8 511
Northshore	115 630	79 128	49 917	25 509	3 702	4 485	31 960	5 841	25 258	1 061
Seattle	292 411	246 747	139 027	97 447	10 273	1 614	44 050	8 410	35 622	18
Spokane	141 869	133 354	80 304	46 236	6 814	1 343	7 172	4 932	2 239	1
Tacoma	181 778	161 486	96 038	58 463	6 985	1 780	18 532	4 456	13 359	717
Vancouver	84 753	76 302	45 762	26 491	4 049	1 216	7 235	2 668	2 576	1 991
WEST VIRGINIA—Con.										
Independent Schools:										
Cabell County	64 076	61 091	33 803	22 141	5 147	-	2 879	2 047	-	832
Kanawha County	147 184	139 017	75 851	46 987	16 179	-	8 134	2 811	5 015	306
Raleigh County	57 741	53 467	29 648	19 372	4 247	768	3 454	1 592	1 742	120
Wood County	69 296	63 151	36 331	21 987	4 833	155	5 835	1 467	4 322	46
WISCONSIN—Con.										
Independent Schools:										
Green Bay	112 673	100 293	59 196	30 367	10 730	2 313	9 711	1 876	7 414	421
Madison	153 717	143 393	91 809	45 735	5 849	1 313	8 692	2 600	6 092	-
Milwaukee	620 301	586 016	346 525	215 078	24 413	-	31 233	17 483	13 750	-
Milwaukee Area Voc-Tech-Adult	108 639	96 362	-	-	96 362	2 995	9 282	6 865	2 417	-
Racine	133 034	125 287	76 839	45 229	3 219	2 740	4 986	2 714	2 274	-

Note: See appendix B for explanatory notes that pertain to this table. Interschool system transactions are included in this table. The following data are not available for higher education school systems: revenue from Federal sources through State, school lunch charges, and expenditures for instruction, support services, land and existing structures, and instruction salaries. Tuition and auxiliary enterprise charges for higher education systems are reported as "other charges" and all current operation expenditure appears under "other current spending." Tax revenue for dependent school systems are presented as "contribution from parent government." Total cash and securities data are not available for dependent school systems.

[1]Enrollments for the elementary-secondary systems in all States are for fall 1990 as reported by the State education agencies. Enrollments for the higher education systems are 1991 full-time equivalent enrollments from the Integrated Postsecondary Education Data System, National Center for Education Statistics (NCES). These enrollments are for fall 1988.

1990-91—Con.

General expenditure—Con.			Debt						Geographic area
	Exhibit: Salaries and wages		Outstanding						
Intergovernmental	Total	Instruction	Total	Long-term	Short-term	Long-term issued	Long-term retired	Total cash and securities	
									WASHINGTON—Con.
									Independent Schools:
26	52 486	33 001	22 271	20 962	1 309	3	2 480	32 810	Bellevue
30	58 602	36 621	61 515	61 500	15	9 054	1 824	40 709	Edmonds
267	51 882	34 254	48 204	48 179	25	1 682	1 336	15 906	Federal Way
5	52 782	33 383	56 894	53 094	3 800	585	821	29 689	Highline
49	62 962	41 199	74 093	74 003	90	25 040	3 960	38 989	Kent
52	69 266	47 682	119 084	119 064	20	9 826	2 195	64 802	Lake Washington
57	53 172	36 529	95 706	95 686	20	34 526	2 805	38 783	Northshore
-	156 310	98 539	12 150	12 095	55	201	20 562	47 088	Seattle
-	87 195	58 696	22 155	19 605	2 550	-	2 471	17 739	Spokane
-	106 631	69 951	36 806	32 249	4 557	1 374	2 030	24 443	Tacoma
-	50 366	32 741	31 625	31 625	-	30 716	677	38 065	Vancouver
									WEST VIRGINIA—Con.
									Independent Schools:
106	45 463	28 847	45 000	45 000	-	45 000	-	49 983	Cabell County
33	103 901	65 154	-	-	-	-	-	11 585	Kanawha County
52	40 737	25 699	8 930	8 930	-	-	965	7 066	Raleigh County
155	47 851	31 567	11 630	11 630	-	9 420	-	12 747	Wood County
									WISCONSIN—Con.
									Independent Schools:
356	60 549	43 044	34 070	34 070	-	-	2 165	27 581	Green Bay
319	95 801	67 799	33 588	33 588	-	-	2 468	22 496	Madison
3 052	340 522	239 561	20 780	20 780	-	-	-	53 791	Milwaukee
-	58 202	-	44 762	44 762	-	10 100	6 718	26 301	Milwaukee Area Voc-Tech-Adult
19	78 125	56 347	46 200	24 200	22 000	-	1 330	40 071	Racine

Table 17. Per Pupil Amounts of Financial Items of Individual Public School Systems Having

[Dollars. Detail may not add to total due to rounding. For meaning of abbreviations and symbols, see text]

Geographic area	Enrollment[1]	General revenue				
		Total	Federal sources			State sources
			Total	Direct	Through State	
ALABAMA						
Independent Schools:						
Baldwin County	17 421	3 448.83	272.20	-	272.20	2 121.18
Birmingham	41 477	3 855.05	524.56	5.28	519.28	2 248.84
Huntsville	24 351	4 362.45	336.08	67.39	268.70	2 316.54
Jefferson County	40 497	3 453.96	237.84	-	237.84	2 261.60
Mobile County	66 865	3 322.86	410.35	4.86	405.49	2 201.02
Montgomery County	35 467	3 289.06	469.08	15.14	453.94	2 149.32
ALASKA						
Dependent Schools:						
Anchorage	42 222	6 592.32	278.39	54.57	223.82	4 755.22
ARIZONA						
Independent Schools:						
Deer Valley Unified	17 519	4 926.14	100.29	-	100.29	1 802.73
Maricopa County Community College	44 247	4 089.97	96.64	96.64	-	776.91
Mesa Unified	68 485	4 178.59	148.12	16.47	131.65	1 898.78
Paradise Valley Unified	29 351	4 170.01	90.63	-	90.63	1 708.66
Peoria Unified	23 159	3 875.30	102.72	-	102.72	1 985.19
Phoenix Union High	22 167	6 570.17	363.38	-	363.38	531.47
Pima County Junior College	14 631	4 156.31	238.60	238.60	-	853.53
Scottsdale Unified	21 507	4 587.72	98.62	-	98.62	891.52
Tucson Unified	62 334	4 217.12	333.04	29.73	303.32	2 005.76
Washington Elementary	25 540	3 619.77	154.66	-	154.66	1 845.03
ARKANSAS						
Independent Schools:						
Little Rock	25 813	4 959.67	299.19	1.12	298.07	2 001.90
Pulaski County Special	21 495	3 870.43	290.67	44.66	246.01	2 233.26
CALIFORNIA						
Independent Schools:						
Abc Unified	20 972	4 902.87	204.46	15.93	188.54	3 750.62
Anaheim Union High	23 086	5 195.18	198.65	1.73	196.92	3 000.13
Bakersfield Elementary	24 911	4 852.80	444.74	1.12	443.62	3 383.81
Capistrano Unified	26 852	4 785.60	89.19	.86	88.34	1 225.83
Cerritos Community College	11 839	4 559.51	162.26	162.26	-	3 258.10
Chino Unified	23 257	4 748.76	106.03	1.29	104.74	3 085.66
Clovis Unified	23 224	5 940.06	167.11	-	167.11	4 448.89
Coast Community College	23 702	4 283.06	96.57	96.57	-	2 183.78
Compton Unified	27 585	5 017.33	557.73	2.97	554.76	3 852.38
Conejo Valley Unified	17 209	4 943.92	84.78	1.51	83.27	2 182.58
Contra Costa College	20 309	4 434.49	.05	.05	-	2 535.67
Corona-Norco Unified	23 036	4 737.80	153.02	.56	152.46	3 026.57
Eastside Union High	21 973	5 379.10	333.18	-	333.18	3 317.21
El Camino Community College	13 240	4 964.35	91.69	91.69	-	3 073.26
Elk Grove Unified	27 246	4 689.09	194.01	12.41	181.60	3 430.41
Fontana Unified	27 043	4 934.29	212.11	1.85	210.26	4 068.63
Foothill De Anza Community College	21 217	6 211.67	187.59	187.59	-	3 332.47
Fremont Unified	27 172	4 448.88	138.60	2.32	136.28	3 098.56
Fresno Unified	71 500	4 660.50	442.35	1.83	440.52	3 568.73
Garden Grove Unified	37 969	4 660.91	309.86	2.00	307.86	2 813.08
Glendale Unified	25 459	4 340.31	310.77	2.08	308.69	2 976.20
Grossmont Community College	11 180	4 418.78	93.11	93.11	-	2 506.80
Grossmont Union High	18 647	4 983.80	173.49	4.77	168.71	2 581.43
Hacienda-La Puente Unified	23 267	5 668.63	338.89	32.15	306.74	4 451.37
Hayward Unified	19 122	4 713.99	260.17	1.41	258.76	3 510.77
Huntington Beach Union High	14 039	6 599.47	192.54	1.71	190.83	3 136.83
Inglewood Unified	16 355	4 739.28	383.98	6.30	377.68	3 247.26
Irvine Unified	20 735	5 678.32	221.32	76.20	145.12	2 255.80
Kern Community College	10 256	5 143.04	334.83	334.83	-	2 395.96
Kern Union High	20 183	7 225.39	313.13	1.24	311.90	3 353.32
Lodi Unified	23 954	4 847.92	271.73	1.75	269.98	3 758.37
Long Beach Community College	14 526	4 113.18	250.31	250.31	-	3 098.17
Long Beach Unified	71 342	4 829.26	505.30	33.99	471.31	3 414.57
Los Angeles City College	54 625	5 374.06	311.49	311.49	-	2 998.59
Los Angeles Unified	625 086	5 838.59	501.91	5.28	496.63	4 076.57
Los Rios Community College	24 352	3 767.90	113.09	113.09	-	2 419.68
Montebello Unified	32 938	4 726.36	392.31	7.29	385.03	3 782.90
Mount Diablo Unified	32 840	4 513.61	136.94	6.09	130.85	2 655.79
Mount San Antonio Community College	12 367	5 109.97	86.76	86.76	-	3 757.90
Newport-Mesa Unified	16 434	5 199.46	210.23	2.92	207.31	968.54
North Orange Grove Community College	18 332	6 000.27	88.10	88.10	-	2 983.04
Norwalk-La Mirada Unified	19 179	4 638.93	257.26	30.19	227.07	3 591.38
Oakland Unified	52 095	5 359.59	553.20	5.84	547.37	3 729.36
Ontario-Montclair Elem	21 033	4 060.57	253.36	1.24	252.13	3 129.27
Orange Unified	25 224	4 415.04	178.88	1.59	177.29	1 818.86
Palomar Community College	9 140	6 302.95	500.88	500.88	-	2 292.45
Pasadena Area Community College	11 686	5 874.98	231.39	231.39	-	4 072.39
Pasadena Unified	21 802	5 171.09	386.89	2.75	384.14	3 242.45
Peralta Community College	13 074	4 721.51	219.67	219.67	-	3 375.40
Placentia Unified	21 436	4 788.09	129.72	1.45	128.28	2 710.79
Pomona Unified	26 918	5 153.02	423.55	47.29	376.25	4 069.51
Poway Unified	24 662	4 889.26	80.89	6.77	74.12	2 907.31
Rancho Santiago Community College	11 118	7 317.05	449.81	449.81	-	4 001.17
Richmond Unified	31 292	4 978.56	276.94	.26	276.68	3 646.14

See footnotes at end of table.

Enrollment of 15,000 or More: 1990-91

General revenue—Con.									Geographic area
Local sources									
	Taxes			Intergovernmental from—		Charges			
Total	Total	Property	Contribution from parent government	Cities and counties	Other school systems	School lunch	Other	Other	
									ALABAMA
									Independent Schools:
1 055.45	435.57	435.57	-	400.49	-	88.97	5.91	124.50	Baldwin County
1 081.66	858.26	858.26	-	26.23	-	68.23	6.00	122.94	Birmingham
1 709.83	454.19	454.19	-	1 011.62	-	131.86	41.56	70.59	Huntsville
954.52	687.31	687.31	-	19.98	-	156.86	50.50	39.85	Jefferson County
711.49	431.41	431.41	-	79.65	-	62.10	9.83	128.51	Mobile County
670.65	221.45	221.45	-	291.00	.85	94.48	17.88	45.00	Montgomery County
									ALASKA
									Dependent Schools:
1 558.71	-	-	1 337.05	-	-	79.08	3.06	139.52	Anchorage
									ARIZONA
									Independent Schools:
3 023.12	2 057.25	2 057.25	-	204.69	6.74	101.78	31.34	621.33	Deer Valley Unified
3 216.42	2 204.71	2 204.71	-	-	-	-	886.16	125.55	Maricopa County Community College
2 131.69	1 185.25	1 185.25	-	231.64	7.10	81.40	44.45	581.85	Mesa Unified
2 370.72	1 857.48	1 857.48	-	187.93	1.02	83.40	53.32	187.56	Paradise Valley Unified
1 787.38	1 263.57	1 263.57	-	240.81	10.58	96.59	42.06	133.77	Peoria Unified
5 675.33	4 871.16	4 871.16	-	-	1.22	61.89	72.13	666.92	Phoenix Union High
3 064.18	1 814.98	1 814.98	-	-	-	-	1 149.34	99.86	Pima County Junior College
3 597.57	3 080.21	3 080.21	-	30.55	55.05	100.34	64.26	267.17	Scottsdale Unified
1 878.32	1 294.70	1 294.70	-	105.93	34.76	68.00	32.36	342.56	Tucson Unified
1 620.09	1 090.99	1 090.99	-	227.09	2.31	83.36	70.79	145.54	Washington Elementary
									ARKANSAS
									Independent Schools:
2 658.58	2 163.06	2 163.06	-	3.49	246.74	52.45	114.83	78.02	Little Rock
1 346.50	1 004.84	1 004.84	-	3.77	94.16	41.17	133.38	69.18	Pulaski County Special
									CALIFORNIA
									Independent Schools:
947.79	593.22	593.22	-	1.91	14.11	109.96	53.60	175.00	Abc Unified
1 996.40	1 090.40	1 090.40	-	-	-	139.74	529.24	237.03	Anaheim Union High
1 024.25	533.06	533.06	-	-	-	37.17	359.60	94.42	Bakersfield Elementary
3 470.58	2 582.97	2 582.97	-	-	1.08	91.13	425.63	369.77	Capistrano Unified
1 141.14	282.79	282.79	-	27.71	-	-	776.75	53.89	Cerritos Community College
1 577.07	798.43	798.43	-	13.33	-	73.74	18.96	672.61	Chino Unified
1 324.06	551.24	551.24	-	-	-	76.09	38.45	658.28	Clovis Unified
2 002.70	1 380.64	1 380.64	-	-	-	-	622.06	-	Coast Community College
607.21	315.90	315.90	-	-	-	39.08	138.15	114.08	Compton Unified
2 676.56	1 654.89	1 654.89	-	20.34	2.61	109.01	608.05	281.65	Conejo Valley Unified
1 898.76	1 041.07	1 041.07	-	-	-	-	693.88	163.82	Contra Costa College
1 558.21	868.29	868.29	-	1.39	-	106.40	21.71	560.43	Corona-Norco Unified
1 728.71	1 310.65	1 310.65	-	-	3.05	76.78	108.36	229.87	Eastside Union High
1 799.40	788.29	788.29	-	-	-	-	942.30	66.81	El Camino Community College
1 064.67	532.19	532.19	-	.55	-	74.95	2.39	454.60	Elk Grove Unified
653.55	324.56	324.56	-	12.02	-	77.06	30.65	209.26	Fontana Unified
2 691.62	1 097.80	1 097.80	-	-	-	-	1 518.55	75.27	Foothill De Anza Community College
1 211.73	788.16	788.16	-	.29	1.69	71.18	15.64	334.76	Fremont Unified
649.43	417.01	417.01	-	-	18.25	48.38	78.14	87.65	Fresno Unified
1 537.97	1 191.26	1 191.26	-	-	-	63.00	105.56	178.15	Garden Grove Unified
1 053.34	718.41	718.41	-	27.50	-	83.86	9.43	214.15	Glendale Unified
1 818.87	1 216.01	1 216.01	-	35.33	-	-	507.69	59.84	Grossmont Community College
2 228.88	1 862.50	1 862.50	-	10.19	-	100.82	42.37	213.01	Grossmont Union High
878.37	450.29	450.29	-	-	-	65.63	95.93	266.51	Hacienda-La Puente Unified
943.05	597.85	597.85	-	-	.16	68.72	56.01	220.32	Hayward Unified
3 270.10	2 370.11	2 370.11	-	-	-	84.84	542.92	272.24	Huntington Beach Union High
1 108.04	439.13	439.13	-	1.77	2.69	39.13	538.25	87.07	Inglewood Unified
3 201.21	2 340.15	2 340.15	-	-	4.73	103.50	411.43	341.40	Irvine Unified
2 412.25	1 941.40	1 941.40	-	-	-	-	348.38	122.46	Kern Community College
3 558.94	2 246.54	2 246.54	-	-	-	69.56	3.86	1 238.96	Kern Union High
817.82	573.77	573.77	-	-	-	41.62	17	202.26	Lodi Unified
764.70	-	-	-	365.41	-	-	306.00	91.28	Long Beach Community College
909.39	518.57	518.57	-	-	-	54.61	212.46	123.76	Long Beach Unified
2 073.98	1 161.72	1 161.72	-	45.84	-	-	783.14	83.28	Los Angeles City College
1 260.11	642.02	642.02	-	-	.77	48.47	434.35	134.50	Los Angeles Unified
1 235.13	539.75	539.75	-	58.85	-	-	547.31	89.23	Los Rios Community College
551.16	375.83	375.83	-	-	-	52.13	43.78	79.42	Montebello Unified
1 720.89	1 193.30	1 193.30	-	-	290.04	85.41	53.20	98.93	Mount Diablo Unified
1 265.30	-	-	-	699.20	-	-	483.81	102.29	Mount San Antonio Community College
4 020.69	3 542.53	3 542.53	-	-	-	125.05	1.16	351.95	Newport-Mesa Unified
2 929.14	-	-	-	1 342.19	-	-	1 187.05	399.90	North Orange Grove Community College
790.29	491.48	491.48	-	-	6.52	92.55	76.28	123.47	Norwalk-La Mirada Unified
1 077.03	553.26	553.26	-	-	-	37.85	338.55	147.37	Oakland Unified
677.93	414.73	414.73	-	1.33	26.01	42.65	47.97	145.25	Ontario-Montclair Elem
2 417.30	1 994.41	1 994.41	-	-	-	92.77	106.72	223.40	Orange Unified
3 509.63	-	-	-	2 430.85	-	-	975.27	103.50	Palomar Community College
1 571.20	-	-	-	561.27	-	-	845.11	164.81	Pasadena Area Community College
1 541.74	826.67	826.67	-	2.71	2.43	64.40	420.83	224.70	Pasadena Unified
1 126.43	829.59	829.59	-	30.82	-	-	263.04	2.98	Peralta Community College
1 947.57	1 339.12	1 339.12	-	-	1.77	78.74	199.74	328.20	Placentia Unified
659.97	281.71	281.71	-	42.76	105.17	53.83	51.60	124.90	Pomona Unified
1 901.06	1 335.54	1 335.54	-	5.07	-	82.80	27.78	449.88	Poway Unified
2 866.07	1 790.79	1 790.79	-	.18	-	-	1 071.87	3.24	Rancho Santiago Community College
1 055.48	867.92	867.92	-	.13	.06	54.87	31.99	100.50	Richmond Unified

Table 17. Per Pupil Amounts of Financial Items of Individual Public School Systems Having

[Dollars. Detail may not add to total due to rounding. For meaning of abbreviations and symbols, see text]

Geographic area	General expenditure									
		Current spending					Capital outlay			
	Total	Total	Instruction	Support services	Other	Interest on debt	Total	Equipment	Construction	Land and existing structures
ALABAMA—Con.										
Independent Schools:										
Baldwin County	3 974.11	3 270.54	1 749.73	1 291.77	229.03	121.52	582.06	71.70	478.68	31.69
Birmingham	4 133.11	3 934.59	2 031.08	1 524.12	379.39	.31	198.21	67.17	126.38	4.65
Huntsville	4 677.59	4 247.87	2 287.13	1 621.12	339.62	12.32	417.40	40.66	376.74	-
Jefferson County	3 552.98	3 484.11	1 959.16	1 225.03	299.92	20.87	48.00	45.48	2.52	-
Mobile County	3 536.60	3 276.98	1 747.87	1 199.78	329.34	27.19	232.44	32.60	199.13	.70
Montgomery County	3 464.71	3 402.97	1 813.43	1 275.92	313.62	-	61.75	57.38	4.29	.08
ALASKA—Con.										
Dependent Schools:										
Anchorage	7 131.23	5 802.80	3 376.63	2 134.81	291.36	315.76	1 012.67	49.07	956.63	6.96
ARIZONA—Con.										
Independent Schools:										
Deer Valley Unified	6 097.55	4 083.85	2 635.37	1 308.35	140.13	468.69	1 545.01	46.01	1 499.00	-
Maricopa County Community College	4 013.90	3 816.39	-	-	3 816.39	-	197.50	128.39	69.11	-
Mesa Unified	4 308.20	3 802.99	2 503.86	1 168.91	130.22	161.22	343.99	106.93	231.67	5.39
Paradise Valley Unified	5 203.71	3 799.43	2 555.38	1 138.56	105.48	313.48	1 090.80	70.15	1 019.62	1.02
Peoria Unified	4 336.59	3 359.82	2 226.56	1 006.91	126.34	386.98	589.79	63.17	519.45	7.17
Phoenix Union High	8 144.36	6 522.49	3 726.26	2 689.90	106.33	276.99	1 344.88	79.62	1 240.49	24.77
Pima County Junior College	4 301.35	4 004.44	-	-	4 004.44	70.19	226.71	74.91	151.80	-
Scottsdale Unified	5 703.82	4 319.48	2 786.40	1 405.87	127.21	345.70	1 038.64	60.07	969.92	8.65
Tucson Unified	5 230.12	4 238.68	2 656.54	1 427.33	154.81	158.18	833.25	43.73	771.86	17.66
Washington Elementary	3 852.62	3 682.77	2 603.01	936.02	143.74	31.01	138.84	53.48	75.33	10.02
ARKANSAS—Con.										
Independent Schools:										
Little Rock	5 088.13	4 403.67	2 584.90	1 408.94	409.83	128.54	402.39	158.72	243.68	-
Pulaski County Special	3 779.58	3 382.88	2 053.45	1 051.59	277.83	106.77	138.82	98.26	40.57	-
CALIFORNIA—Con.										
Independent Schools:										
Abc Unified	5 034.47	4 593.17	2 805.93	1 655.35	131.89	6.29	93.03	75.91	16.55	.57
Anaheim Union High	5 144.42	4 643.81	2 793.73	1 653.30	196.79	1.78	171.58	129.34	40.11	2.12
Bakersfield Elementary	5 933.40	4 417.77	2 746.78	1 420.62	250.37	59.41	427.16	59.93	338.65	28.58
Capistrano Unified	5 882.02	4 331.26	2 762.48	1 423.84	144.94	19.14	423.17	179.65	143.23	100.29
Cerritos Community College	5 647.01	4 443.03	-	-	4 443.03	3.55	200.44	118.84	81.59	-
Chino Unified	5 483.96	4 240.23	2 592.47	1 298.10	349.66	34.57	1 142.92	167.13	557.34	418.45
Clovis Unified	6 331.94	4 278.29	2 336.46	1 680.33	261.50	130.51	1 894.33	303.18	1 432.48	158.67
Coast Community College	4 191.12	3 938.70	-	-	3 938.70	60.54	191.88	191.88	-	-
Compton Unified	5 074.82	4 707.20	2 799.85	1 685.77	221.57	-	284.36	95.38	86.90	102.08
Conejo Valley Unified	4 951.13	4 676.51	2 986.98	1 562.26	127.26	32.02	197.69	62.29	105.99	29.40
Contra Costa College	4 319.61	4 187.01	-	-	4 187.01	.44	132.16	132.16	-	-
Corona-Norco Unified	4 592.16	3 992.79	2 464.42	1 348.93	159.45	1.69	573.23	54.18	436.53	82.52
Eastside Union High	5 550.54	5 127.38	3 185.00	1 656.53	285.85	16.52	208.76	107.40	62.12	39.23
El Camino Community College	4 924.62	4 727.27	-	-	4 727.27	-	197.36	156.87	40.48	-
Elk Grove Unified	5 758.86	4 170.01	2 503.67	1 436.76	229.57	8.74	1 546.32	154.92	1 023.89	367.50
Fontana Unified	5 320.27	4 079.54	2 495.10	1 420.81	163.63	16.27	1 188.51	116.11	901.08	171.32
Foothill De Anza Community College	6 289.77	6 016.45	-	-	6 016.45	83.09	190.22	84.37	105.86	-
Fremont Unified	4 560.61	4 184.68	2 711.21	1 368.73	104.74	1.32	234.32	51.01	176.14	7.18
Fresno Unified	4 724.63	4 594.06	2 830.69	1 396.27	367.10	.38	101.66	45.20	.06	56.41
Garden Grove Unified	5 152.70	4 794.23	3 080.07	1 559.67	154.49	1.29	62.42	44.62	14.93	2.87
Glendale Unified	4 545.94	4 271.61	2 825.99	1 306.53	139.09	-	229.47	81.43	148.04	-
Grossmont Community College	4 471.47	4 363.60	-	-	4 363.60	-	107.87	107.25	.63	-
Grossmont Union High	6 232.48	5 151.61	3 050.09	1 890.12	211.40	-	1 031.80	100.98	182.66	748.16
Hacienda-La Puente Unified	5 728.97	5 326.21	3 331.46	1 840.76	153.99	-	159.24	153.18	5.76	.30
Hayward Unified	5 073.79	4 806.51	2 973.96	1 589.90	242.65	.58	201.60	98.53	97.22	5.86
Huntington Beach Union High	6 949.50	5 728.61	3 526.03	2 049.50	153.07	3.42	281.50	59.41	210.63	11.47
Inglewood Unified	5 016.39	4 548.27	2 568.21	1 752.80	227.27	-	389.54	370.96	18.59	-
Irvine Unified	5 379.02	4 454.35	2 944.92	1 404.44	104.99	68.97	763.93	53.00	29.37	681.55
Kern Community College	5 623.15	4 900.55	-	-	4 900.55	-	722.60	261.60	461.00	-
Kern Union High	6 446.51	5 285.09	2 883.37	2 199.03	202.70	-	1 088.29	147.40	184.31	756.58
Lodi Unified	4 937.00	4 037.91	2 559.78	1 358.85	119.27	15.11	839.19	136.14	695.08	7.97
Long Beach Community College	3 981.07	3 981.07	-	-	3 981.07	-	-	-	-	-
Long Beach Unified	4 935.97	4 640.51	2 807.67	1 599.26	233.55	-	262.43	100.91	131.61	29.91
Los Angeles City College	5 788.59	5 059.19	-	-	5 059.19	48.79	680.62	419.92	260.70	-
Los Angeles Unified	6 258.67	5 832.31	3 726.24	1 814.51	291.56	1.39	383.52	36.74	187.99	158.79
Los Rios Community College	3 878.20	3 700.48	-	-	3 700.48	-	177.73	139.17	38.56	-
Montebello Unified	5 493.87	5 037.01	3 183.10	1 642.78	211.12	1.31	406.31	75.02	287.24	44.05
Mount Diablo Unified	4 600.55	4 411.42	2 716.78	1 527.53	167.11	.46	149.33	21.86	123.36	4.11
Mount San Antonio Community College	4 890.60	4 890.60	-	-	4 890.60	-	-	-	-	-
Newport-Mesa Unified	5 381.34	5 041.07	2 954.18	1 922.42	164.48	7.61	282.28	142.21	93.40	46.67
North Orange Grove Community College	5 730.31	5 730.31	-	-	5 730.31	-	-	-	-	-
Norwalk-La Mirada Unified	4 856.41	4 468.38	2 639.40	1 636.43	192.55	.16	129.26	105.01	21.74	2.50
Oakland Unified	5 484.02	5 232.40	3 319.70	1 670.18	242.52	20.65	125.42	122.68	2.74	-
Ontario-Montclair Elem	4 079.02	3 904.44	2 528.12	1 278.18	98.13	-	134.31	93.33	36.75	4.23
Orange Unified	4 556.85	4 322.55	2 586.47	1 616.32	119.77	8.52	195.17	62.32	132.85	-
Palomar Community College	6 351.64	6 351.64	-	-	6 351.64	-	-	-	-	-
Pasadena Area Community College	5 486.82	5 077.27	-	-	5 077.27	-	409.55	161.30	248.25	-
Pasadena Unified	5 185.67	5 066.97	3 178.01	1 714.93	174.02	-	81.51	62.61	18.90	-
Peralta Community College	4 099.97	3 856.51	-	-	3 856.51	45.82	197.64	95.61	102.03	-
Placentia Unified	5 089.19	4 494.03	2 630.94	1 699.46	163.63	9.42	450.32	72.53	361.09	16.70
Pomona Unified	5 164.46	4 738.84	2 972.62	1 441.27	324.95	-	368.04	109.52	45.36	213.17
Poway Unified	5 637.78	4 207.36	2 529.60	1 555.43	122.33	-	1 399.32	215.03	891.25	293.04
Rancho Santiago Community College	7 041.46	6 218.83	-	-	6 218.83	-	822.63	276.85	545.78	-
Richmond Unified	5 248.82	5 060.02	3 294.42	1 609.20	156.40	-	154.67	76.28	72.41	5.98

See footnotes at end of table.

Enrollment of 15,000 or More: 1990-91—Con.

General expenditure—Con.			Debt						Geographic area
	Exhibit: Salaries and wages		Outstanding						
Intergovernmental	Total	Instruction	Total	Long-term	Short-term	Long-term issued	Long-term retired	Total cash and securities	
									ALABAMA—Con.
									Independent Schools:
-	2 210.03	1 512.71	1 522.01	1 522.01	-	-	61.99	909.65	Baldwin County
-	2 708.49	1 772.79	-	-	-	-	1.13	998.48	Birmingham
-	2 986.00	1 975.03	175.43	162.42	13.02	35.40	81.76	18.11	Huntsville
-	2 355.33	1 677.63	199.62	199.62	-	-	74.08	51.68	Jefferson County
-	2 195.21	1 519.45	170.87	170.87	-	-	66.80	175.23	Mobile County
-	2 290.55	1 580.68	-	-	-	-	.90	197.06	Montgomery County
									ALASKA—Con.
									Dependent Schools:
-	3 928.02	2 724.93	4 308.09	4 308.09	-	874.45	362.02	-	Anchorage
									ARIZONA—Con.
									Independent Schools:
-	2 774.25	1 736.57	6 945.89	6 945.89	-	1 228.04	497.46	1 818.77	Deer Valley Unified
-	2 358.19	-	-	-	-	-	-	-	Maricopa County Community College
-	2 700.96	1 751.84	2 461.49	2 461.49	-	332.19	326.42	889.77	Mesa Unified
-	2 710.44	1 830.64	5 867.09	5 867.09	-	1 420.74	201.19	2 301.80	Paradise Valley Unified
-	2 439.74	1 713.20	5 183.51	5 183.51	-	669.29	196.34	734.88	Peoria Unified
-	4 364.46	2 224.88	3 753.33	3 753.33	-	1 127.80	392.48	2 784.09	Phoenix Union High
-	2 440.23	-	777.46	777.46	-	-	22.55	1 502.70	Pima County Junior College
-	3 012.46	1 993.91	6 401.40	6 401.40	-	1 410.52	76.72	2 388.15	Scottsdale Unified
-	3 078.69	1 819.20	2 645.43	2 645.43	-	1 443.83	63.77	1 666.19	Tucson Unified
-	2 614.72	1 757.09	107.67	107.67	-	-	233.20	355.40	Washington Elementary
									ARKANSAS—Con.
									Independent Schools:
153.53	3 113.43	2 026.34	1 924.46	1 917.48	6.97	648.63	125.29	565.41	Little Rock
151.10	2 547.29	1 643.45	1 406.61	1 406.61	-	-	145.43	165.85	Pulaski County Special
									CALIFORNIA—Con.
									Independent Schools:
341.98	3 234.55	2 215.19	104.66	104.66	-	-	25.51	1 049.69	Abc Unified
327.25	2 850.43	1 920.69	25.99	25.99	-	-	21.66	908.65	Anaheim Union High
29.06	2 751.31	1 877.08	963.43	963.43	-	160.57	-	752.36	Bakersfield Elementary
108.45	2 787.80	1 945.44	243.93	243.93	-	-	105.02	1 360.87	Capistrano Unified
-	2 885.55	-	31.67	31.67	-	-	11.83	635.36	Cerritos Community College
72.24	2 808.57	1 999.48	513.82	513.82	-	-	77.61	1 033.32	Chino Unified
28.81	2 867.98	1 803.95	3 129.52	3 129.52	-	129.18	164.27	1 360.75	Clovis Unified
-	2 531.73	-	890.43	890.43	-	-	-	206.27	Coast Community College
83.27	3 136.85	2 012.47	-	-	-	-	5.80	675.84	Compton Unified
44.92	2 927.25	2 011.80	464.58	464.58	-	-	91.52	716.89	Conejo Valley Unified
-	2 821.11	-	22.11	22.11	-	-	3.79	-	Contra Costa College
24.44	2 742.01	1 976.95	13.02	13.02	-	-	16.71	802.57	Corona-Norco Unified
197.86	3 507.99	2 387.48	289.22	289.22	-	-	133.80	848.86	Eastside Union High
-	2 931.95	-	-	-	-	-	-	659.21	El Camino Community College
33.80	2 793.69	1 900.02	125.52	125.52	-	-	37.62	1 468.25	Elk Grove Unified
35.94	2 757.57	1 886.07	751.03	751.03	-	751.03	-	1 310.80	Fontana Unified
-	3 640.34	-	1 126.22	1 126.22	-	219.87	56.09	1 099.78	Foothill De Anza Community College
140.29	3 075.08	2 153.39	18.77	18.77	-	-	12.70	492.64	Fremont Unified
28.53	3 050.98	2 154.81	5.24	5.24	-	-	1.05	401.20	Fresno Unified
294.77	3 157.84	2 213.28	13.70	13.70	-	-	18.70	771.97	Garden Grove Unified
44.86	2 973.76	2 119.01	-	-	-	-	-	617.07	Glendale Unified
-	2 976.74	-	-	-	-	-	-	237.39	Grossmont Community College
49.07	3 647.72	2 441.25	-	-	-	-	-	857.67	Grossmont Union High
243.52	3 489.84	2 360.38	35.03	35.03	-	-	13.84	434.61	Hacienda-La Puente Unified
65.11	3 332.81	2 313.93	7.84	7.84	-	-	11.24	213.11	Hayward Unified
935.96	3 639.50	2 562.15	54.85	54.85	-	-	34.55	736.23	Huntington Beach Union High
78.57	2 605.26	1 674.96	-	-	-	-	-	486.88	Inglewood Unified
91.78	2 942.66	2 090.48	991.37	991.37	-	-	128.53	993.34	Irvine Unified
-	2 959.24	-	-	-	-	-	-	1 291.73	Kern Community College
73.13	3 558.29	2 236.63	-	-	-	-	-	1 855.87	Kern Union High
44.79	2 844.62	1 971.53	210.61	210.61	-	-	41.75	596.89	Lodi Unified
-	2 701.84	-	-	-	-	-	-	884.21	Long Beach Community College
33.04	3 052.24	2 062.43	-	-	-	-	-	853.34	Long Beach Unified
-	3 549.14	-	575.38	575.38	-	-	9.98	1 170.82	Los Angeles City College
41.46	3 943.42	2 713.72	24.86	24.86	-	-	13.89	335.87	Los Angeles Unified
-	2 226.28	-	-	-	-	-	-	1 328.31	Los Rios Community College
49.24	3 579.45	2 488.89	42.81	42.81	-	-	-	241.33	Montebello Unified
39.34	2 931.61	2 066.14	1 046.13	1 046.13	-	1 029.23	4.57	299.27	Mount Diablo Unified
-	3 455.16	-	-	-	-	-	-	1 449.99	Mount San Antonio Community College
50.38	3 459.60	2 279.72	105.88	105.88	-	-	69.06	264.27	Newport-Mesa Unified
-	3 234.07	-	-	-	-	-	-	1 541.69	North Orange Grove Community College
258.62	3 077.27	1 993.48	7.82	7.82	-	-	-	783.20	Norwalk-La Mirada Unified
105.54	3 242.25	2 200.65	336.79	336.79	-	-	33.69	612.92	Oakland Unified
40.27	2 702.75	1 921.55	-	-	-	-	-	785.10	Ontario-Montclair Elem
30.61	2 852.05	1 945.53	79.29	79.29	-	-	79.29	490.52	Orange Unified
-	3 627.02	-	-	-	-	-	-	854.81	Palomar Community College
-	3 397.06	-	-	-	-	-	-	2 251.75	Pasadena Area Community College
37.20	3 217.55	2 194.62	-	-	-	-	-	767.73	Pasadena Unified
-	3 002.22	-	956.10	956.10	-	-	180.51	295.85	Peralta Community College
135.41	3 091.75	2 089.98	118.71	118.71	-	-	21.22	1 131.96	Placentia Unified
57.58	3 389.63	2 386.47	-	-	-	-	-	951.26	Pomona Unified
31.10	2 878.92	1 965.37	-	-	-	-	-	933.78	Poway Unified
-	3 779.46	-	-	-	-	-	-	-	Rancho Santiago Community College
34.13	3 318.29	2 319.57	-	-	-	-	-	215.84	Richmond Unified

Table 17. Per Pupil Amounts of Financial Items of Individual Public School Systems Having

[Dollars. Detail may not add to total due to rounding. For meaning of abbreviations and symbols, see text]

Geographic area	Enrollment[1]	General revenue				
		Total	Federal sources			State sources
			Total	Direct	Through State	
CALIFORNIA—Con.						
Independent Schools—Con.						
Riverside Unified	31 326	4 458.56	256.11	12.61	243.50	2 955.40
Rowland Unified	19 143	4 511.99	214.60	2.51	212.09	3 380.14
Sacramento Unified	49 557	4 862.16	532.20	3.03	529.17	3 395.10
Saddleback Community College	10 872	7 703.18	121.78	121.78	-	1 044.15
Saddleback Valley Unified	25 130	4 856.90	85.63	2.94	82.69	1 708.67
San Bernardino Community College	7 393	6 109.43	132.42	132.42	-	3 655.35
San Bernardino Unified	40 589	4 786.69	354.97	9.76	345.22	3 688.54
San Diego Community College	25 653	3 739.68	696.02	696.02	-	1 740.58
San Diego Unified	121 152	5 312.33	424.38	69.62	354.76	2 484.89
San Francisco Community College	16 267	6 770.46	245.53	245.53	-	5 289.30
San Francisco Unified	61 688	5 060.55	429.48	28.08	401.41	3 439.15
San Joaquin Delta Community College	9 232	5 720.97	165.08	165.08	-	3 669.52
San Jose City College	8 654	6 507.40	144.21	144.21	-	2 297.43
San Jose Unified	29 630	5 329.94	267.03	1.62	265.41	2 877.83
San Juan Unified	47 690	4 427.72	184.08	14.43	169.66	3 189.91
San Mateo Junior College	16 889	4 582.98	94.85	94.85	-	1 512.76
Santa Ana Unified	45 964	4 593.53	309.24	10.97	298.28	2 982.01
Santa Monica Community College	10 813	5 185.33	95.53	95.53	-	3 538.70
Simi Valley Unified	18 262	5 059.19	109.08	1.70	107.38	3 058.48
Sonoma County Junior College	12 240	4 606.29	-	-	-	2 964.46
South County Community College	10 136	3 788.38	44.00	44.00	-	2 466.95
State Center Community College	13 718	4 740.49	107.09	107.09	-	2 738.88
Stockton Unified	32 687	5 331.32	562.98	95.79	467.19	3 523.17
Sweetwater Union High	27 894	5 000.29	291.75	4.52	287.23	3 815.95
Torrance Unified	19 645	4 410.74	116.37	1.68	114.69	2 892.34
Ventura County Community College	16 071	3 566.49	68.07	68.07	-	1 957.87
Visalia Unified	21 309	5 171.66	320.01	1.74	318.27	3 574.45
West Valley College	13 460	7 485.07	134.84	134.84	-	2 873.70
Yosemite Community College	8 170	7 501.47	273.68	273.68	-	3 813.22
COLORADO						
Independent Schools:						
Aurora	25 897	5 504.85	198.40	8.34	190.06	2 639.65
Boulder Valley	21 502	5 397.92	152.45	1.35	151.10	1 257.37
Cherry Creek	29 210	5 938.82	108.42	-	108.42	1 375.01
Colorado Springs	30 009	4 459.20	233.46	28.49	204.97	1 677.73
Denver	59 013	5 694.58	443.95	12.25	431.70	1 226.24
Jefferson County	76 275	4 735.38	114.48	.05	114.43	2 077.78
Littleton	15 524	5 572.92	110.67	-	110.67	2 292.45
Mesa Valley	17 024	3 914.83	166.18	-	166.18	2 328.59
Northglenn-Thornton	20 838	4 917.65	142.43	1.06	141.36	2 704.10
Poudre	18 589	4 531.93	148.31	.97	147.35	1 750.44
Pueblo	18 364	4 448.92	329.39	1.58	327.82	2 764.87
CONNECTICUT						
Dependent Schools:						
Bridgeport	19 687	6 873.27	663.08	5.94	657.13	4 526.79
Hartford	25 418	8 608.74	735.78	20.46	715.32	4 803.25
New Haven	17 881	7 859.74	877.24	170.68	706.56	4 513.84
DELAWARE						
Independent Schools:						
Christina	17 872	6 280.21	334.77	-	334.77	3 784.30
DISTRICT OF COLUMBIA						
Dependent Schools:						
Elementary and Secondary	81 301	8 172.59	685.13	685.13	-	-
FLORIDA						
Independent Schools:						
Alachua County	26 387	5 467.01	374.39	40.44	333.95	3 266.15
Bay County	21 875	5 090.01	402.24	45.53	356.71	3 160.64
Brevard County	56 639	5 040.04	276.56	69.62	206.96	2 547.70
Broward Community College	13 305	8 118.83	47.88	47.88	-	2 861.71
Broward County	161 101	6 698.29	302.65	24.44	278.20	3 080.85
Clay County	21 933	4 699.08	225.00	40.26	184.74	3 171.93
Collier County	20 878	6 764.73	462.16	40.90	421.26	878.72
Dade County	292 411	6 208.40	439.23	13.43	425.79	3 573.74
Duval County	111 149	5 309.28	369.20	18.41	350.79	3 052.02
Escambia County	43 091	5 389.32	445.82	34.62	411.20	3 548.95
Florida Junior College	10 724	6 867.40	256.81	256.81	-	4 984.99
Hillsborough County	123 462	5 827.83	497.89	50.62	447.27	3 280.13
Lake County	21 085	5 271.45	344.60	8.40	336.20	3 134.20
Lee County	43 240	5 809.20	282.65	16.58	266.07	1 855.85
Leon County	27 241	6 069.71	357.81	7.23	350.57	3 536.73
Manatee County	26 326	5 719.17	329.90	8.62	321.28	2 503.87
Marion County	29 577	5 129.70	375.43	-	375.43	2 988.20
Miami-Dade Junior College	29 490	6 068.54	202.64	202.64	-	3 701.15
Okaloosa County	26 140	4 761.74	342.27	126.66	215.61	3 105.39
Orange County	102 672	5 764.80	293.66	12.65	281.01	2 627.02
Palm Beach County	105 712	6 897.26	383.31	34.05	349.25	1 812.84
Pasco County	33 891	5 449.77	312.62	29.98	282.64	2 941.90
Pinellas County	94 364	5 816.50	288.94	4.34	284.60	2 534.68
Polk County	65 218	5 181.87	398.51	6.84	391.67	3 187.62
St Lucie County	22 224	5 492.53	378.24	16.33	361.91	2 204.28
St Petersburg Junior College	11 914	4 247.10	93.92	93.92	-	2 695.23
Sarasota County	27 888	7 307.26	307.87	27.93	279.94	2 137.51
Seminole County	49 027	4 957.23	189.20	12.01	177.19	2 698.29
Volusia County	48 403	5 515.55	265.23	3.12	262.11	2 581.72

See footnotes at end of table.

Enrollment of 15,000 or More: 1990-91—Con.

General revenue—Con.									Geographic area
Local sources									
	Taxes			Intergovernmental from—		Charges			
Total	Total	Property	Contribution from parent government	Cities and counties	Other school systems	School lunch	Other	Other	
									CALIFORNIA—Con.
									Independent Schools—Con.
1 247.05	898.97	898.97	-	1.05	-	86.19	117.67	143.17	Riverside Unified
917.25	370.63	370.63	-	-	2.98	75.75	245.68	222.22	Rowland Unified
934.86	595.86	595.86	-	23.08	-	45.66	83.66	186.59	Sacramento Unified
6 537.25	4 212.56	4 212.56	-	-	-	-	2 082.69	242.00	Saddleback Community College
3 062.59	2 198.53	2 198.53	-	-	-	99.64	431.48	332.95	Saddleback Valley Unified
2 321.66	-	-	-	1 278.51	-	-	939.13	104.02	San Bernardino Community College
745.18	386.16	386.16	-	22.12	-	71.69	40.13	225.06	San Bernardino Unified
1 303.08	-	-	-	806.22	-	-	496.86	-	San Diego Community College
2 403.06	1 850.87	1 850.87	-	8.00	21.52	64.72	188.58	269.36	San Diego Unified
1 235.63	443.23	443.23	-	80.65	-	-	629.19	82.56	San Francisco Community College
1 197.92	893.89	893.89	-	46.57	3.24	39.93	97	213.32	San Francisco Unified
1 886.37	786.72	786.72	-	-	-	-	970.86	128.79	San Joaquin Delta Community College
4 065.75	2 345.27	2 345.27	-	442.80	-	-	961.75	315.92	San Jose City College
2 185.08	1 929.23	1 929.23	-	6.88	-	56.52	34.26	156.19	San Jose Unified
1 053.72	720.53	720.53	-	1.26	-	58.50	117.87	155.57	San Juan Unified
2 975.37	-	-	-	1 902.90	-	-	900.29	172.18	San Mateo Junior College
1 302.28	1 061.33	1 061.33	-	-	53.87	67.86	.07	119.16	Santa Ana Unified
1 551.10	404.24	404.24	-	131.79	-	-	803.20	211.87	Santa Monica Community College
1 891.63	1 017.47	1 017.47	-	5.80	16.76	104.92	483.74	262.95	Simi Valley Unified
1 641.83	1 091.99	1 091.99	-	158.74	-	-	307.78	83.33	Sonoma County Junior College
1 277.43	521.90	521.90	-	30.09	-	-	652.23	73.20	South County Community College
1 894.52	973.10	973.10	-	7.58	-	-	863.61	50.23	State Center Community College
1 245.17	529.57	529.57	-	-	.37	26.28	526.51	162.45	Stockton Unified
892.59	686.99	686.99	-	5.77	3.87	55.71	3.37	136.88	Sweetwater Union High
1 402.04	1 033.24	1 033.24	-	3.51	1.27	105.01	60.37	198.63	Torrance Unified
1 540.54	985.32	985.32	-	-	-	-	555.22	-	Ventura County Community College
1 277.21	531.37	531.37	-	8.87	22.29	55.56	484.21	174.90	Visalia Unified
4 476.52	2 990.12	2 990.12	-	-	-	-	1 373.48	112.93	West Valley College
3 414.57	1 738.07	1 738.07	-	562.30	-	-	1 003.79	110.40	Yosemite Community College
									COLORADO
									Independent Schools:
2 666.80	1 901.03	1 901.03	-	-	8.84	74.22	60.74	621.96	Aurora
3 988.09	3 464.05	3 464.05	-	-	6.74	64.55	87.67	365.08	Boulder Valley
4 455.39	3 980.93	3 980.93	-	-	5.75	95.79	126.26	246.66	Cherry Creek
2 548.00	2 168.28	2 168.28	-	-	-	52.58	111.90	215.24	Colorado Springs
4 024.38	3 631.73	3 631.73	-	-	4.03	55.31	4.52	328.79	Denver
2 543.11	2 140.53	2 140.53	-	-	11.80	104.45	152.29	134.04	Jefferson County
3 169.80	2 394.49	2 394.49	-	-	-	92.76	73.56	608.99	Littleton
1 420.05	1 233.02	1 233.02	-	4.29	4.82	70.61	13.22	94.10	Mesa Valley
2 071.12	1 669.50	1 669.50	-	-	7.29	95.16	97.23	201.94	Northglenn-Thornton
2 633.17	2 357.58	2 357.58	-	-	-	61.97	75.74	137.88	Poudre
1 354.66	1 041.22	1 041.22	-	-	8.00	45.09	63.11	197.23	Pueblo
									CONNECTICUT
									Dependent Schools:
1 683.40	-	-	1 630.82	-	7.77	38.20	4.98	1.63	Bridgeport
3 069.71	-	-	2 961.96	-	1.14	43.91	5.00	57.72	Hartford
2 468.65	-	-	2 330.29	-	27.74	54.36	4.98	51.28	New Haven
									DELAWARE
									Independent Schools:
2 161.15	1 625.78	1 625.78	-	-	361.85	81.47	3.19	88.85	Christina
									DISTRICT OF COLUMBIA
									Dependent Schools:
7 487.46	-	-	7 416.65	-	-	22.46	28.50	19.85	Elementary and Secondary
									FLORIDA
									Independent Schools:
1 826.47	1 345.62	1 345.62	-	-	10.16	74.35	149.24	247.09	Alachua County
1 527.13	1 220.34	1 220.34	-	-	-	107.34	109.30	90.15	Bay County
2 215.77	1 878.56	1 878.56	-	-	-	118.29	93.49	125.43	Brevard County
5 209.24	3 328.07	3 328.07	-	-	-	-	1 747.01	134.16	Broward Community College
3 314.79	2 693.35	2 693.35	-	-	6.19	87.79	179.57	347.89	Broward County
1 302.15	908.27	908.27	-	-	6.02	121.67	154.29	111.70	Clay County
5 423.84	4 888.73	4 888.73	-	-	-	129.85	119.65	285.61	Collier County
2 195.42	1 816.15	1 816.15	-	-	2.86	77.07	159.71	139.63	Dade County
1 888.06	1 484.03	1 484.03	-	-	15.48	87.71	118.08	182.75	Duval County
1 394.54	1 060.36	1 060.36	-	-	28.82	82.17	120.14	103.04	Escambia County
1 625.61	-	-	-	23.59	-	-	1 499.25	102.76	Florida Junior College
2 049.81	1 714.88	1 714.88	-	-	-	109.16	80.52	145.25	Hillsborough County
1 792.64	1 433.33	1 433.33	-	-	24	114.36	139.33	105.39	Lake County
3 670.70	3 225.35	3 225.35	-	-	25.49	126.67	131.31	161.89	Lee County
2 175.18	1 632.06	1 632.06	-	-	11.05	91.63	202.60	237.84	Leon County
2 885.40	2 492.14	2 492.14	-	-	12.95	110.95	138.04	131.32	Manatee County
1 766.07	1 342.66	1 342.66	-	-	23.33	89.46	140.48	170.13	Marion County
2 184.74	-	-	-	26.59	-	-	1 972.87	185.28	Miami-Dade Junior College
1 314.08	930.26	930.26	-	-	4.71	94.22	213.85	71.04	Okaloosa County
2 844.12	2 276.72	2 276.72	-	-	8.30	128.59	226.03	204.49	Orange County
4 701.11	4 052.84	4 052.84	-	-	45.93	92.66	286.77	222.92	Palm Beach County
2 195.24	1 731.02	1 731.02	-	-	2.27	107.70	122.57	231.68	Pasco County
2 992.87	2 597.88	2 597.88	-	-	8.62	93.87	144.90	147.61	Pinellas County
1 595.74	1 248.37	1 248.37	-	-	2.07	113.99	85.65	145.67	Polk County
2 910.01	2 496.76	2 496.76	-	-	11.29	77.44	76.18	248.34	St Lucie County
1 457.95	-	-	-	21.40	-	-	1 285.13	151.42	St Petersburg Junior College
4 861.88	4 080.90	4 080.90	-	-	43.39	123.31	244.84	369.44	Sarasota County
2 069.74	1 737.72	1 737.72	-	-	5.47	109.41	102.64	114.51	Seminole County
2 668.59	2 164.25	2 164.25	-	-	15.25	92.66	127.70	268.74	Volusia County

Table 17. Per Pupil Amounts of Financial Items of Individual Public School Systems Having

[Dollars. Detail may not add to total due to rounding. For meaning of abbreviations and symbols, see text]

Geographic area	General expenditure									
		Current spending					Capital outlay			
	Total	Total	Instruction	Support services	Other	Interest on debt	Total	Equipment	Construction	Land and existing structures
CALIFORNIA—Con.										
Independent Schools—Con.										
Riverside Unified	4 528.12	4 395.45	2 774.25	1 448.54	172.67	4.15	102.12	85.94	13.50	2.68
Rowland Unified	4 777.20	4 394.19	2 752.49	1 408.92	232.77	-	187.64	107.45	61.12	19.07
Sacramento Unified	4 982.20	4 725.25	2 850.82	1 659.06	215.37	2.12	192.22	108.18	82.15	1.90
Saddleback Community College	7 792.59	6 786.52	-	-	6 786.52	65.67	940.40	214.13	726.27	-
Saddleback Valley Unified	4 841.90	4 417.67	2 921.89	1 391.36	104.42	28.13	320.53	87.07	231.99	1.47
San Bernardino Community College	5 662.52	5 662.52	-	-	5 662.52	-	-	-	-	-
San Bernardino Unified	4 922.61	4 425.19	2 709.38	1 537.95	177.86	-	454.61	107.62	304.57	42.43
San Diego Community College	2 668.62	2 668.62	-	-	2 668.62	-	-	-	-	-
San Diego Unified	5 683.46	5 363.02	3 244.81	1 716.02	402.20	1.11	269.45	118.53	62.43	88.50
San Francisco Community College	7 067.68	6 827.01	-	-	6 827.01	-	240.67	186.76	53.91	-
San Francisco Unified	5 834.70	5 170.26	2 983.94	1 836.06	350.26	48.32	278.45	55.44	223.01	-
San Joaquin Delta Community College	5 958.19	5 752.49	-	-	5 752.49	2.06	203.64	203.64	-	-
San Jose City College	6 192.97	5 763.69	-	-	5 763.69	-	429.28	313.27	116.02	-
San Jose Unified	5 362.17	4 915.63	3 001.15	1 773.00	141.48	12.22	231.99	190.62	29.36	12.01
San Juan Unified	4 675.93	4 408.76	2 748.84	1 542.55	117.38	1.17	146.17	73.73	71.31	1.13
San Mateo Junior College	4 578.25	4 578.25	-	-	4 578.25	-	-	-	-	-
Santa Ana Unified	4 692.52	4 160.02	2 696.31	1 301.48	162.24	8.46	488.67	68.31	273.21	147.14
Santa Monica Community College	5 329.23	5 086.47	-	-	5 086.47	-	242.76	137.43	105.34	-
Simi Valley Unified	5 229.99	4 615.16	2 889.39	1 593.80	131.97	37.18	381.56	54.16	262.51	64.89
Sonoma County Junior College	4 672.79	4 335.05	-	-	4 335.05	-	337.75	211.93	125.82	-
South County Community College	3 707.77	3 580.80	-	-	3 580.80	-	126.97	82.87	44.10	-
State Center Community College	4 787.87	4 410.63	-	-	4 410.63	-	377.24	241.65	135.59	-
Stockton Unified	5 378.65	5 067.67	2 821.70	2 076.27	169.70	3.09	212.71	109.25	38.82	64.64
Sweetwater Union High	4 952.89	4 800.49	2 918.87	1 582.49	299.13	.72	121.93	61.34	25.85	34.74
Torrance Unified	4 589.77	4 244.34	2 612.22	1 482.41	149.71	2.39	125.27	121.71	3.26	.31
Ventura County Community College	3 567.98	3 185.74	-	-	3 185.74	23.21	359.03	205.03	154.00	-
Visalia Unified	5 313.90	4 709.84	3 064.76	1 494.06	151.02	.28	517.86	55.38	459.62	2.86
West Valley College	7 385.44	7 094.58	-	-	7 094.58	2.01	288.86	235.29	53.57	-
Yosemite Community College	7 086.54	6 302.57	-	-	6 302.57	-	783.97	221.18	562.79	-
COLORADO—Con.										
Independent Schools										
Aurora	5 729.24	4 539.25	2 644.75	1 657.80	236.71	409.55	751.71	84.80	660.19	6.72
Boulder Valley	6 527.63	4 726.58	2 936.38	1 510.28	279.93	232.07	1 555.48	243.84	1 311.41	.23
Cherry Creek	6 378.26	5 160.87	3 061.18	1 775.45	324.24	307.84	891.37	285.45	581.41	24.51
Colorado Springs	4 393.85	4 187.01	2 595.59	1 308.04	283.38	-	206.84	69.38	134.99	2.47
Denver	5 894.50	5 456.80	3 337.94	1 789.27	329.59	59.87	331.60	135.48	193.21	2.91
Jefferson County	4 825.26	4 432.82	2 657.50	1 443.68	331.63	116.03	232.19	62.47	169.71	-
Littleton	5 022.80	4 425.99	2 658.34	1 441.96	325.69	196.60	333.23	85.87	236.73	10.63
Mesa Valley	3 886.34	3 600.56	2 117.36	1 194.02	289.18	77.83	201.25	60.97	134.16	6.11
Northglenn-Thornton	4 908.72	4 254.92	2 599.53	1 359.25	296.14	394.28	259.53	118.87	140.66	-
Poudre	4 677.01	4 165.64	2 526.60	1 339.18	299.85	111.57	399.81	135.56	264.08	.16
Pueblo	4 954.59	4 389.95	2 547.87	1 596.82	245.26	.11	541.60	70.85	463.95	6.81
CONNECTICUT—Con.										
Dependent Schools										
Bridgeport	6 751.41	6 227.66	4 350.69	1 526.74	350.23	125.46	66.85	66.85	-	-
Hartford	6 464.51	6 012.86	5 421.35	2 268.59	322.92	57.40	39.58	31.55	-	8.03
New Haven	7 660.25	7 117.78	4 835.41	1 799.12	483.25	62.92	71.42	71.42	-	-
DELAWARE—Con.										
Independent Schools										
Christina	6 237.41	5 744.52	3 875.50	1 669.04	199.98	20.20	267.96	53.10	214.75	.11
DISTRICT OF COLUMBIA—Con.										
Dependent Schools										
Elementary and Secondary	8 393.91	7 797.15	3 626.08	3 729.75	441.32	-	596.76	217.24	379.52	-
FLORIDA—Con.										
Independent Schools										
Alachua County	5 180.09	4 475.92	2 259.82	1 732.94	483.15	165.95	538.22	137.76	121.39	279.08
Bay County	5 067.89	4 751.59	2 665.60	1 548.62	537.37	4.71	311.59	72.23	30.99	208.37
Brevard County	4 918.93	4 414.41	2 492.12	1 630.52	291.78	38.07	466.45	120.29	251.10	95.06
Broward Community College	5 265.39	4 664.86	-	-	4 664.86	11.95	588.58	165.58	423.00	-
Broward County	7 005.07	5 440.38	2 828.61	1 989.22	622.55	206.15	1 358.53	153.96	837.13	367.45
Clay County	4 442.76	3 994.39	2 155.34	1 487.94	351.11	11.17	437.20	280.95	103.45	52.80
Collier County	6 999.81	5 729.67	3 159.07	1 943.82	626.78	136.89	1 133.25	113.13	727.22	292.89
Dade County	6 587.59	5 788.39	3 250.33	1 873.89	664.17	70.33	728.88	113.02	308.77	307.09
Duval County	5 593.60	4 509.25	2 425.27	1 700.92	383.06	137.89	946.46	168.60	493.97	283.89
Escambia County	5 457.24	4 916.48	2 589.52	1 831.84	495.11	55.28	485.48	153.49	191.25	140.75
Florida Junior College	7 353.97	6 547.74	-	-	6 547.74	18.37	787.86	384.46	403.39	-
Hillsborough County	5 699.18	5 001.85	2 669.67	1 785.00	547.17	53.95	643.38	97.51	394.11	151.76
Lake County	5 389.75	4 620.41	2 349.77	1 756.23	514.41	20.94	748.40	154.85	470.88	122.67
Lee County	5 630.85	4 934.14	2 494.63	1 971.83	467.67	29.58	667.14	92.39	387.53	187.21
Leon County	6 050.51	4 778.28	2 418.34	1 893.18	466.76	233.58	1 038.65	175.32	367.13	496.20
Manatee County	5 846.46	4 756.48	2 525.75	1 740.48	490.24	29.02	1 060.97	118.51	871.34	71.11
Marion County	5 377.86	4 454.47	2 461.64	1 566.99	425.84	150.93	772.46	148.22	440.75	183.49
Miami-Dade Junior College	5 980.37	5 973.08	-	-	5 973.08	7.29	-	-	-	-
Okaloosa County	4 942.50	4 468.82	2 342.81	1 648.58	477.43	72.80	400.88	185.54	129.42	85.92
Orange County	6 894.29	5 061.22	2 547.70	1 807.05	706.48	169.54	1 663.53	253.49	1 103.00	307.05
Palm Beach County	7 684.00	5 762.98	3 220.21	1 836.02	706.75	236.11	1 684.91	295.09	1 243.53	146.28
Pasco County	6 235.28	4 708.03	2 427.72	1 805.85	474.46	182.91	1 344.34	185.21	1 004.99	154.14
Pinellas County	5 725.57	4 852.37	2 692.61	1 629.02	530.74	19.75	853.45	91.67	401.37	360.41
Polk County	5 439.28	4 670.37	2 549.10	1 656.72	464.55	38.42	730.49	180.87	496.46	53.16
St Lucie County	6 043.02	4 525.47	2 384.36	1 843.50	297.61	155.28	1 362.27	180.71	963.37	218.19
St Petersburg Junior College	4 852.44	4 032.73	-	-	4 032.73	30.97	788.74	122.46	666.27	-
Sarasota County	7 709.84	5 938.72	3 030.01	2 245.45	663.26	334.19	1 436.93	220.67	936.57	279.69
Seminole County	5 022.60	4 148.49	2 330.53	1 516.90	301.06	150.67	723.44	88.44	527.44	107.55
Volusia County	5 560.19	4 461.85	2 414.19	1 711.36	336.30	318.22	780.12	199.20	412.78	168.13

See footnotes at end of table.

Enrollment of 15,000 or More: 1990-91—Con.

General expenditure—Con.			Debt						Geographic area
	Exhibit: Salaries and wages		Outstanding						
Intergovernmental	Total	Instruction	Total	Long-term	Short-term	Long-term issued	Long-term retired	Total cash and securities	
									CALIFORNIA—Con.
									Independent Schools—Con.
26.40	2 921.44	2 027.33	51.24	51.24	-	-	37.51	742.39	Riverside Unified
195.37	2 947.97	2 012.96	7.05	7.05	-	-	3.92	914.90	Rowland Unified
62.61	3 144.26	2 074.16	42.17	42.17	-	-	11.60	978.99	Sacramento Unified
-	3 742.46	-	2 352.83	2 352.83	-	290.19	5.52	2 018.49	Saddleback Community College
75.57	2 715.84	1 996.74	379.19	379.19	-	-	75.53	942.70	Saddleback Valley Unified
-	3 470.85	-	-	-	-	-	-	1 081.70	San Bernardino Community College
42.82	3 029.59	2 037.03	-	-	-	-	-	1 359.06	San Bernardino Unified
-	1 889.02	-	-	-	-	-	-	-	San Diego Community College
49.86	3 569.80	2 452.63	15.48	15.48	-	-	3.10	1 077.90	San Diego Unified
-	4 751.46	-	-	-	-	-	-	871.03	San Francisco Community College
337.67	3 290.69	2 242.53	1 529.24	1 529.24	-	891.60	46.61	1 775.35	San Francisco Unified
-	3 218.05	-	28.70	28.70	-	-	4.87	1 623.92	San Joaquin Delta Community College
-	3 224.98	-	-	-	-	-	-	971.34	San Jose City College
202.33	3 301.86	2 223.39	226.12	226.12	-	-	77.29	856.53	San Jose Unified
119.82	3 139.46	2 120.03	14.15	14.15	-	-	19.29	584.82	San Juan Unified
-	2 756.53	-	292.50	292.50	-	292.50	-	579.49	San Mateo Junior College
35.38	2 788.55	1 995.15	147.94	147.94	-	-	26.11	502.76	Santa Ana Unified
-	3 271.25	-	-	-	-	-	-	583.83	Santa Monica Community College
196.09	2 866.01	1 982.09	1 080.93	1 080.93	-	547.59	14.24	1 804.68	Simi Valley Unified
-	2 925.98	-	-	-	-	-	-	2 216.67	Sonoma County Junior College
-	2 261.44	-	-	-	-	-	16.28	1 058.01	South County Community College
-	2 497.96	-	-	-	-	-	-	916.02	State Center Community College
95.18	3 095.54	2 110.96	63.36	63.36	-	-	14.68	1 061.13	Stockton Unified
29.76	3 362.59	2 289.78	-	-	-	-	14.34	1 026.85	Sweetwater Union High
217.77	3 042.91	2 063.17	41.74	41.74	-	-	18.83	1 161.21	Torrance Unified
-	2 068.01	-	386.72	386.72	-	-	-	235.33	Ventura County Community College
85.93	3 090.06	2 191.89	-	-	-	-	5.16	323.62	Visalia Unified
-	4 684.77	-	249.26	249.26	-	185.74	2.23	1 513.60	West Valley College
-	3 575.89	-	-	-	-	-	-	1 519.34	Yosemite Community College
									COLORADO—Con.
									Independent Schools:
28.73	3 243.77	2 095.07	3 426.07	3 426.07	-	-	11.16	1 086.92	Aurora
13.49	3 356.94	2 306.67	2 760.91	2 760.91	-	-	215.33	1 497.91	Boulder Valley
18.18	3 445.40	2 359.67	7 558.06	7 558.06	-	2 735.23	270.11	3 716.23	Cherry Creek
-	2 980.04	2 058.68	-	-	-	-	-	-	Colorado Springs
46.23	3 923.86	2 621.52	2 089.05	2 089.05	-	1 108.70	1.14	14 357.96	Denver
44.23	3 059.68	2 035.15	1 741.20	1 741.20	-	-	43.59	372.27	Jefferson County
66.99	2 989.05	2 026.09	2 154.73	2 154.73	-	-	105.32	1 761.82	Littleton
6.70	2 390.98	1 650.90	854.38	854.38	-	-	117.77	941.20	Mesa Valley
-	3 069.10	2 101.64	4 886.03	4 886.03	-	1 055.76	86.14	2 559.84	Northglenn-Thornton
-	2 899.89	1 992.09	1 514.87	1 514.87	-	506.86	73.00	1 172.20	Poudre
22.93	2 817.03	1 952.03	-	-	-	-	1.31	1 725.71	Pueblo
									CONNECTICUT—Con.
									Dependent Schools:
331.44	4 273.38	3 460.71	1 994.41	1 994.41	-	-	121.86	-	Bridgeport
354.67	5 621.02	4 500.98	406.21	406.21	-	-	144.19	-	Hartford
408.14	4 823.28	3 997.04	759.91	759.91	-	-	125.94	-	New Haven
									DELAWARE—Con.
									Independent Schools:
204.73	3 544.76	2 797.22	331.24	331.24	-	191.42	12.53	-	Christina
									DISTRICT OF COLUMBIA—Con.
									Dependent Schools:
-	5 474.55	2 940.59	-	-	-	-	-	-	Elementary and Secondary
									FLORIDA—Con.
									Independent Schools:
-	2 824.80	1 655.63	2 751.66	2 751.66	-	1 504.07	173.61	2 204.91	Alachua County
-	2 999.50	2 009.78	69.58	69.58	-	-	8.00	15.22	Bay County
-	2 841.31	1 806.02	663.47	663.47	-	34.62	44.49	1 098.50	Brevard County
-	2 608.64	-	170.61	170.61	-	-	22.17	1 551.00	Broward Community College
-	3 456.78	2 182.25	3 331.75	3 331.75	-	105.66	238.70	4 053.89	Broward County
-	2 499.48	1 575.75	201.75	201.75	-	35.84	25.53	984.27	Clay County
-	3 621.71	2 387.30	2 349.60	2 349.60	-	-	153.27	2 184.50	Collier County
-	3 755.36	2 517.36	988.17	988.17	-	1.49	31.63	997.57	Dade County
-	2 689.13	1 702.43	1 832.11	1 832.11	-	11.92	76.24	1 924.07	Duval County
-	3 090.30	1 897.10	800.52	800.52	-	75.00	87.72	1 037.66	Escambia County
-	4 024.99	-	296.53	296.53	-	-	46.62	1 023.96	Florida Junior College
-	3 206.83	2 015.80	1 064.73	1 064.73	-	40.50	68.08	1 236.92	Hillsborough County
-	2 921.05	1 764.02	497.89	497.89	-	197.25	31.85	725.85	Lake County
-	3 083.09	1 865.75	205.18	205.18	-	-	20.61	9.11	Lee County
-	3 143.06	1 967.48	3 275.28	3 275.28	-	-	101.06	2 758.16	Leon County
-	3 007.94	1 866.56	446.33	446.33	-	-	54.05	1 486.86	Manatee County
-	2 836.26	1 786.79	2 052.27	2 052.27	-	26.71	105.86	1 454.47	Marion County
-	3 487.22	-	279.01	279.01	-	86.20	96.95	1 249.51	Miami-Dade Junior College
-	2 869.01	1 796.25	973.26	973.26	-	97.40	80.76	194.41	Okaloosa County
-	3 132.29	1 965.84	2 218.07	2 218.07	-	172.93	358.74	1 936.98	Orange County
-	3 589.65	2 427.26	3 053.26	3 053.26	-	175.89	108.54	2 314.96	Palm Beach County
-	2 902.07	1 757.87	2 387.21	2 387.21	-	-	133.81	1 231.39	Pasco County
-	3 202.99	2 083.49	214.85	214.85	-	54.81	134.75	1 599.29	Pinellas County
-	2 888.90	1 907.30	592.15	592.15	-	1.23	64.26	1 673.83	Polk County
-	2 915.41	1 734.03	3 407.13	3 407.13	-	2 083.33	120.37	1 724.04	St Lucie County
-	2 611.72	-	431.68	431.68	-	-	44.32	1 627.33	St Petersburg Junior College
-	3 792.78	2 402.40	4 893.32	4 893.32	-	609.47	673.26	314.87	Sarasota County
-	2 672.55	1 699.63	2 119.71	2 119.71	-	-	77.96	359.84	Seminole County
-	2 805.98	1 721.48	3 979.48	3 979.48	-	-	173.21	2 784.10	Volusia County

Table 17. Per Pupil Amounts of Financial Items of Individual Public School Systems Having

[Dollars. Detail may not add to total due to rounding. For meaning of abbreviations and symbols, see text]

Geographic area	Enrollment[1]	General revenue				
			Federal sources			
		Total	Total	Direct	Through State	State sources
GEORGIA						
Independent Schools:						
Atlanta	60 795	6 315.42	586.31	10	586.22	2 138.32
Bibb County	24 415	4 305.59	392.01	7.58	384.44	2 512.23
Chatham County	34 100	5 036.92	401.91	48.97	352.93	2 438.97
Clayton County	34 754	4 598.72	248.37	8.09	240.29	2 303.27
Cobb County	69 439	4 783.67	173.58	3.27	170.31	2 086.22
Dekalb County	77 172	5 621.12	180.09	4.13	175.96	2 100.14
Dougherty County	18 877	4 408.22	501.72	23.94	477.78	2 712.45
Fulton County	41 937	6 593.13	194.22	.91	193.31	1 808.00
Gwinnett County	64 980	4 449.42	104.80	.32	104.48	2 089.21
Muscogee County	30 101	4 750.07	276.64	49.90	226.74	2 872.00
Richmond County	33 660	4 295.48	375.61	37.79	337.82	2 441.86
HAWAII						
Dependent Schools:						
Hawaii Public Schools	171 337	5 606.37	444.08	346.77	97.32	4 961.08
IDAHO						
Independent Schools:						
Boise	23 394	3 898.26	186.37	2.09	184.28	1 934.77
ILLINOIS						
Independent Schools:						
Chicago	411 709	5 277.64	692.21	77.63	614.57	2 260.77
Chicago City College	44 331	5 132.89	167.15	167.15	-	1 630.08
Du Page College	15 844	4 541.66	14.01	14.01	-	968.06
East St Louis	15 512	5 195.98	832.97	-	832.97	3 914.71
Elgin Unit	27 790	4 524.18	163.37	11.66	151.71	1 669.27
Peoria	17 249	4 710.59	438.05	3.54	434.52	2 543.57
Rockford	27 129	4 618.16	257.86	10.51	247.15	2 158.58
Triton College	8 973	5 704.34	273.15	273.15	-	1 223.11
William Rainey Harper College	8 947	6 656.53	39.12	39.12	-	1 036.88
INDIANA						
Independent Schools:						
Evansville-Vanderburgh	22 109	5 831.83	343.07	-	343.07	2 795.20
Fort Wayne	30 493	5 046.86	261.01	.20	260.81	2 591.05
Gary	24 576	5 912.76	529.38	-	529.38	3 425.13
Indianapolis	51 961	5 891.21	519.70	66.18	453.51	3 370.22
South Bend	20 622	5 444.19	202.45	11.15	191.30	3 054.21
Vigo County	16 310	4 910.61	225.44	-	225.44	2 781.18
IOWA						
Independent Schools:						
Cedar Rapids	16 848	5 015.91	174.92	7.06	167.85	2 488.84
Davenport	17 898	4 467.99	198.74	11.79	186.95	2 322.21
Des Moines	30 295	5 183.13	304.77	107.31	197.46	2 593.58
KANSAS						
Independent Schools:						
Kansas City	22 118	4 489.28	200.70	95	199.75	2 617.82
Shawnee Mission	30 619	5 248.54	76.42	-	76.42	1 830.69
Wichita	47 222	4 786.31	140.25	1.50	138.75	1 402.99
KENTUCKY						
Independent Schools:						
Fayette County	32 083	4 268.52	245.11	2.90	242.22	1 908.71
Jefferson County	91 450	4 631.81	518.59	45.77	472.82	2 139.55
Pike County	13 645	3 633.64	439.94	38.18	401.76	2 620.59
LOUISIANA						
Independent Schools:						
Bossier Parish	22 445	3 432.35	287.06	73.82	213.23	2 079.22
Caddo Parish	50 620	3 976.45	367.90	22.44	345.46	2 179.36
Calcasieu Parish	32 833	4 233.52	285.23	55	284.68	2 151.83
East Baton Rouge Parish	59 883	4 296.16	369.87	4.36	365.51	2 378.96
Iberia Parish	15 605	3 984.88	317.78	12.94	304.84	2 308.88
Jefferson Parish	57 085	4 556.05	176.75	11.81	164.95	2 437.75
Lafayette Parish	28 833	4 045.19	327.16	43.46	283.70	2 159.09
Lafourche Parish	16 171	3 566.20	341.35	12.24	329.11	2 209.14
Livingston Parish	16 344	3 060.82	251.65	-	251.65	1 971.92
Orleans Parish	82 609	4 542.18	578.56	42.01	536.55	2 100.39
Ouachita Parish	17 918	3 514.90	268.33	12.22	256.11	2 262.92
Rapides Parish	25 061	4 281.59	454.49	36.19	418.30	2 288.78
St Landry Parish	16 873	4 354.23	560.96	1.42	559.53	2 534.76
St Tammany Parish	27 551	4 037.35	217.60	4.07	213.53	2 133.32
Tangipahoa Parish	17 361	3 873.22	799.90	-	799.90	2 196.53
Terrebonne Parish	20 288	3 412.61	349.86	14.39	335.47	2 121.80
MARYLAND						
Dependent Schools:						
Anne Arundel County	65 011	6 197.00	216.36	53.85	162.51	2 277.89
Baltimore	108 663	5 503.73	629.71	9.97	619.74	2 970.51
Baltimore County	86 737	6 587.26	168.89	1.11	167.78	2 003.45
Carroll County	21 835	5 881.98	147.97	13.14	134.83	2 455.32
Charles County	18 708	6 143.25	202.69	7.75	194.94	2 588.52
Frederick County	26 848	6 142.47	171.07	24.58	146.49	2 398.58
Harford County	31 500	5 293.68	228.76	66.86	161.90	2 430.70
Howard County	29 949	8 176.03	113.03	9.65	103.38	2 167.48
Montgomery County	103 757	8 697.35	172.36	30.11	142.26	1 698.26
Prince Georges County	108 868	6 121.87	266.41	53.39	213.02	2 553.06
Washington County	17 778	5 804.36	310.21	37.35	272.87	2 545.39

See footnotes at end of table.

Enrollment of 15,000 or More: 1990-91—Con.

General revenue—Con.									Geographic area
Local sources									
	Taxes			Intergovernmental from—		Charges			
Total	Total	Property	Contribution from parent government	Cities and counties	Other school systems	School lunch	Other	Other	
									GEORGIA
									Independent Schools:
3 590.79	2 789.01	2 789.01	-	17.34	55.99	40.32	17.14	670.99	Atlanta
1 401.35	1 123.53	1 123.53	-	-	92.26	82.94	7.99	94.61	Bibb County
2 196.04	1 948.53	1 948.53	-	5.98	8.97	47.42	8.97	176.16	Chatham County
2 047.07	1 833.80	1 833.80	-	5.38	-	113.22	3.40	91.27	Clayton County
2 523.87	2 061.32	2 061.32	-	20.84	-	129.48	55.21	257.02	Cobb County
3 340.89	2 826.98	2 826.98	-	121.84	.38	141.63	54.71	193.35	Dekalb County
1 194.05	1 036.71	1 036.71	-	2.22	11.28	66.27	16.74	60.81	Dougherty County
4 590.91	4 263.87	4 263.87	-	15.83	-	124.02	14.24	172.95	Fulton County
2 255.40	1 877.99	1 877.99	-	14.22	59.87	107.74	4.40	181.18	Gwinnett County
1 601.44	1 408.86	1 408.86	-	-	3.12	92.85	5.78	90.83	Muscogee County
1 478.02	1 091.68	1 091.68	-	177.75	-	66.07	9.77	132.74	Richmond County
									HAWAII
									Dependent Schools:
201.20	-	-	-	-	-	69.75	105.72	25.74	Hawaii Public Schools
									IDAHO
									Independent Schools:
1 777.12	1 633.32	1 633.32	-	.09	9.36	72.37	4.66	57.32	Boise
									ILLINOIS
									Independent Schools:
2 324.66	2 142.73	2 142.73	-	-	1.42	30.72	-	149.79	Chicago
3 335.66	2 190.57	2 190.57	-	-	-	-	857.46	287.63	Chicago City College
3 559.58	1 779.66	1 779.66	-	-	-	-	1 531.18	248.74	Du Page College
448.30	365.52	365.52	-	1.03	14.18	13.15	2.13	52.28	East St Louis
2 691.54	2 361.57	2 361.57	-	.83	35.26	85.25	50.23	158.40	Elgin Unit
1 726.97	1 384.08	1 384.08	-	.70	53.80	63.37	36.29	190.74	Peoria
2 201.92	1 948.80	1 948.80	-	3.50	75.34	60.06	18.54	95.65	Rockford
4 208.07	1 929.79	1 929.79	-	-	-	-	2 113.67	164.60	Triton College
5 580.53	2 845.42	2 845.42	-	-	-	-	2 293.06	442.05	William Rainey Harper College
									INDIANA
									Independent Schools:
2 693.56	2 448.01	2 448.01	-	.05	10.54	96.21	84.08	54.68	Evansville-Vanderburgh
2 194.80	1 741.65	1 741.65	-	5.18	119.17	108.02	73.49	147.28	Fort Wayne
1 958.25	1 708.21	1 708.21	-	46.55	12.57	35.40	14.20	141.32	Gary
2 001.29	1 743.35	1 743.35	-	.90	3.52	53.69	51.65	148.17	Indianapolis
2 187.52	1 864.85	1 864.85	-	.05	26.19	77.49	60.71	158.23	South Bend
1 903.99	1 651.99	1 651.99	-	.06	4.72	111.34	41.94	93.93	Vigo County
									IOWA
									Independent Schools:
2 352.15	1 970.62	1 964.39	-	-	90.87	126.26	23.92	138.47	Cedar Rapids
1 947.03	1 660.41	1 655.66	-	-	80.40	89.73	4.19	112.30	Davenport
2 284.80	1 774.72	1 770.39	-	-	246.74	101.86	15.32	146.16	Des Moines
									KANSAS
									Independent Schools:
1 670.77	889.05	889.05	-	244.51	37.48	80.52	18.08	401.12	Kansas City
3 341.42	2 066.30	2 066.30	-	761.19	-	136.35	25.64	351.94	Shawnee Mission
3 243.06	2 217.57	2 217.57	-	440.71	-	63.36	54.97	466.46	Wichita
									KENTUCKY
									Independent Schools:
2 114.70	1 939.81	1 177.70	-	-	1.09	80.10	3.55	90.14	Fayette County
1 973.67	1 869.83	1 145.51	-	-	4.21	50.89	.39	48.34	Jefferson County
573.10	470.65	262.22	-	-	-	44.63	-	57.82	Pike County
									LOUISIANA
									Independent Schools:
1 066.07	792.69	327.11	-	42.95	2.54	46.74	115.13	66.03	Bossier Parish
1 429.20	1 291.01	628.90	-	-	-	54.11	7.27	76.81	Caddo Parish
1 796.45	1 590.93	620.90	-	24.73	4.60	63.29	7.83	105.08	Calcasieu Parish
1 547.33	1 396.57	675.83	-	16.16	.32	65.69	5.39	63.19	East Baton Rouge Parish
1 358.22	1 108.49	412.75	-	10.06	25.57	33.77	25.95	154.37	Iberia Parish
1 941.54	1 579.84	348.13	-	21.88	.04	48.16	47.44	244.20	Jefferson Parish
1 558.94	1 373.01	377.62	-	12.52	-	72.52	5.51	95.38	Lafayette Parish
1 015.71	823.70	452.04	-	13.91	.80	56.07	2.54	116.69	Lafourche Parish
837.25	648.74	193.83	-	5.02	-	93.12	7.71	82.66	Livingston Parish
1 863.24	1 389.44	664.10	-	-	.08	20.93	24.19	428.60	Orleans Parish
983.65	809.13	575.40	-	9.93	-	79.58	6.03	78.97	Ouachita Parish
1 538.33	1 330.71	697.18	-	13.21	-	71.19	2.71	120.51	Rapides Parish
1 258.52	881.53	350.15	-	9.60	-	32.83	4.21	330.35	St Landry Parish
1 686.44	1 529.27	753.37	-	14.01	-	49.87	10.20	83.08	St Tammany Parish
876.79	752.66	141.70	-	8.70	-	43.60	5.53	66.30	Tangipahoa Parish
940.95	758.92	228.07	-	11.53	10.35	45.54	9.02	105.58	Terrebonne Parish
									MARYLAND
									Dependent Schools:
3 702.74	-	-	3 577.35	-	.15	102.83	8.68	13.94	Anne Arundel County
1 903.51	-	-	1 830.53	-	-	44.86	6.24	22.08	Baltimore
4 414.92	-	-	4 157.40	-	21.93	115.00	108.29	12.30	Baltimore County
3 278.68	-	-	3 021.25	1.19	9.39	114.40	116.10	16.35	Carroll County
3 352.04	-	-	3 027.85	-	-	115.73	167.95	40.52	Charles County
3 572.82	-	-	3 260.76	-	-	114.38	115.76	81.91	Frederick County
2 634.22	-	-	2 422.86	-	-	103.27	77.08	31.02	Harford County
5 895.52	-	-	5 400.15	-	4.41	108.92	168.55	213.50	Howard County
6 826.73	-	-	6 525.48	-	1.64	100.06	174.85	24.70	Montgomery County
3 302.40	-	-	2 965.38	-	-	96.70	186.05	54.28	Prince Georges County
2 948.76	-	-	2 696.99	-	-	118.63	124.59	8.55	Washington County

Table 17. Per Pupil Amounts of Financial Items of Individual Public School Systems Having

[Dollars. Detail may not add to total due to rounding. For meaning of abbreviations and symbols, see text]

Geographic area	General expenditure									
		Current spending					Capital outlay			
	Total	Total	Instruction	Support services	Other	Interest on debt	Total	Equipment	Construction	Land and existing structures
GEORGIA—Con.										
Independent Schools:										
Atlanta	6 232.27	5 971.40	3 513.55	2 068.57	389.28	-	256.70	167.15	2.98	86.57
Bibb County	4 240.43	3 987.68	2 509.60	1 196.11	281.97	28.83	243.83	87.28	7.45	149.09
Chatham County	5 765.92	4 714.52	2 919.94	1 569.06	225.51	3.96	1 047.45	178.01	.18	869.27
Clayton County	4 477.12	4 107.61	2 553.09	1 320.97	233.56	98.00	271.51	127.41	2.39	141.71
Cobb County	5 031.61	4 046.08	2 628.67	1 165.24	252.18	184.85	800.67	138.34	1.37	660.97
Dekalb County	5 510.19	5 071.98	3 372.25	1 295.00	404.73	59.94	378.26	187.01	9.76	181.46
Dougherty County	4 335.81	4 067.28	2 530.33	1 191.13	345.82	13.88	254.65	96.31	10.38	147.96
Fulton County	6 574.58	5 116.99	2 854.73	1 981.62	280.64	271.22	1 185.80	199.99	2.03	983.79
Gwinnett County	4 645.52	3 971.25	2 612.76	1 143.03	215.47	173.59	500.68	199.34	13.94	287.40
Muscogee County	4 592.11	4 259.46	2 630.24	1 345.97	283.25	56.01	276.64	101.59	19.73	155.31
Richmond County	4 226.65	3 863.49	2 404.60	1 221.84	237.05	62.95	300.21	104.75	.21	195.25
HAWAII—Con.										
Dependent Schools:										
Hawaii Public Schools	5 601.91	4 842.39	2 845.57	1 535.72	461.09	-	759.53	152.24	602.75	4.53
IDAHO—Con.										
Independent Schools:										
Boise	3 808.88	3 544.37	2 246.09	1 100.58	197.70	54.89	209.63	70.45	139.18	-
ILLINOIS—Con.										
Independent Schools:										
Chicago	5 225.07	4 951.65	2 872.92	1 672.18	406.55	9.47	134.32	107.34	26.98	-
Chicago City College	4 433.99	4 270.74	-	-	4 270.74	-	163.25	113.65	49.60	-
Du Page College	4 554.22	4 068.73	-	-	4 068.73	-	485.48	199.76	285.72	-
East St Louis	4 902.66	4 567.75	2 754.64	1 504.96	308.15	58.73	176.19	55.70	120.49	-
Elgin Unit	4 883.12	4 091.62	2 637.96	1 305.58	148.07	150.52	558.69	100.54	458.15	-
Peoria	4 890.66	4 503.10	2 378.11	1 812.28	312.71	49.51	219.20	157.86	61.34	-
Rockford	4 773.01	4 415.64	2 573.96	1 629.40	212.28	119.58	213.28	120.61	92.67	-
Triton College	5 278.95	5 063.08	-	-	5 063.08	7.36	208.51	125.82	82.69	-
William Rainey Harper College	5 855.71	5 359.56	-	-	5 359.56	79.24	416.90	371.97	44.93	-
INDIANA—Con.										
Independent Schools:										
Evansville-Vanderburgh	5 354.65	4 786.33	2 950.83	1 569.59	265.91	16.64	515.08	69.56	440.45	5.07
Fort Wayne	5 191.58	4 691.77	2 821.70	1 597.09	272.98	21.51	478.31	202.44	271.67	4.20
Gary	5 282.02	4 868.04	2 847.57	1 804.24	216.23	51.43	362.55	119.63	236.33	6.59
Indianapolis	5 372.39	4 998.69	2 827.56	1 876.83	294.30	6.10	367.60	100.21	266.68	.71
South Bend	5 826.40	5 039.47	2 937.49	1 824.17	277.81	60.57	665.60	613.08	50.92	1.60
Vigo County	4 422.07	4 132.19	2 485.65	1 400.55	245.98	31.51	236.97	115.70	79.58	41.69
IOWA—Con.										
Independent Schools:										
Cedar Rapids	5 092.59	4 817.01	2 673.02	1 886.16	257.83	36.44	224.12	76.39	146.31	1.42
Davenport	4 790.09	4 609.84	2 811.32	1 575.37	223.15	2.68	167.28	94.54	41.23	31.51
Des Moines	5 357.88	4 883.22	3 020.40	1 635.02	227.79	20.00	435.78	45.25	262.75	127.78
KANSAS—Con.										
Independent Schools:										
Kansas City	4 558.05	4 382.72	2 395.56	1 659.82	327.34	5.56	168.64	110.91	49.51	8.23
Shawnee Mission	4 785.30	4 399.39	2 704.43	1 527.29	167.67	59.21	326.69	317.55	-	9.14
Wichita	4 785.78	4 561.71	2 683.11	1 709.44	169.16	11.16	212.91	85.28	123.10	4.53
KENTUCKY—Con.										
Independent Schools:										
Fayette County	4 347.91	4 093.76	2 617.40	1 314.84	161.52	114.52	139.64	86.18	53.36	.09
Jefferson County	4 524.58	4 228.12	2 494.41	1 555.34	178.37	90.25	206.21	107.75	98.08	.38
Pike County	3 522.90	3 256.72	2 055.62	1 016.49	184.61	77.68	188.49	134.77	52.55	1.17
LOUISIANA—Con.										
Independent Schools:										
Bossier Parish	3 138.74	2 989.75	1 596.30	837.60	555.85	93.25	55.74	42.55	6.42	6.77
Caddo Parish	3 944.45	3 682.38	2 157.80	1 218.00	306.58	58.18	203.89	61.97	9.52	132.40
Calcasieu Parish	4 326.47	3 615.08	2 135.23	1 170.13	309.72	142.05	568.33	194.35	7.37	366.61
East Baton Rouge Parish	4 217.47	4 125.59	2 371.16	1 394.75	359.68	8.07	83.81	44.35	3.77	35.69
Iberia Parish	3 781.16	3 374.69	2 048.64	1 087.34	238.71	241.53	164.95	54.92	27.17	82.86
Jefferson Parish	4 002.77	3 730.16	2 393.61	1 249.51	87.05	184.85	87.40	43.64	11.51	32.25
Lafayette Parish	3 918.46	3 647.00	2 160.65	1 220.27	266.08	127.74	143.72	77.48	47.34	18.90
Lafourche Parish	3 308.27	3 154.54	1 803.35	1 080.27	270.92	82.00	58.75	51.76	4.27	2.72
Livingston Parish	2 863.01	2 636.99	1 563.02	783.41	290.57	66.75	159.26	29.98	75.20	54.09
Orleans Parish	4 682.55	4 327.89	2 487.67	1 531.59	308.63	149.73	204.28	109.82	29.69	64.76
Ouachita Parish	3 467.30	3 264.37	2 014.73	948.32	301.32	154.31	48.61	34.77	10.55	3.29
Rapides Parish	4 837.80	3 859.62	2 180.52	1 249.11	429.99	199.03	779.14	101.43	64.32	613.38
St Landry Parish	4 737.33	4 127.30	2 016.12	1 650.86	460.32	90.38	519.65	70.47	366.03	83.15
St Tammany Parish	4 110.45	3 610.47	2 168.45	1 175.09	266.92	135.20	364.78	50.78	278.25	35.75
Tangipahoa Parish	3 737.46	3 461.09	2 087.73	1 073.61	299.75	166.52	109.84	52.47	26.21	31.16
Terrebonne Parish	3 449.67	3 307.23	1 951.10	1 085.62	270.50	78.32	63.98	47.42	1.68	14.89
MARYLAND—Con.										
Dependent Schools:										
Anne Arundel County	6 113.29	5 784.28	3 541.19	2 070.74	172.36	4.40	240.22	54.10	182.45	3.68
Baltimore	5 457.22	5 209.79	3 362.47	1 606.27	241.05	39.93	198.30	39.36	158.93	.01
Baltimore County	6 520.12	6 256.75	3 785.34	2 175.96	295.46	35.00	228.37	90.37	137.30	.70
Carroll County	5 815.07	5 153.56	3 201.42	1 667.55	284.59	78	656.88	155.65	475.70	25.33
Charles County	6 138.98	5 446.23	3 088.57	1 931.58	426.07	13.04	678.11	76.71	599.85	1.55
Frederick County	6 066.71	5 312.28	3 265.53	1 738.68	308.07	3.20	728.84	147.01	549.76	32.07
Harford County	5 252.35	4 919.46	3 102.35	1 587.94	229.17	7.65	325.24	76.44	244.92	3.87
Howard County	8 063.37	6 908.71	4 111.96	2 426.79	369.96	160.94	993.32	193.83	790.74	8.75
Montgomery County	8 817.84	7 706.22	4 926.77	2 427.67	351.77	170.97	939.94	151.22	788.72	-
Prince Georges County	6 318.76	6 031.53	3 587.93	2 101.47	342.13	7.48	278.20	136.42	141.78	-
Washington County	5 760.77	5 355.66	3 257.51	1 729.61	368.55	20.64	384.46	52.37	332.10	-

See footnotes at end of table

Enrollment of 15,000 or More: 1990-91—Con.

General expenditure—Con.			Debt						Geographic area
	Exhibit: Salaries and wages		Outstanding						
Intergovernmental	Total	Instruction	Total	Long-term	Short-term	Long-term issued	Long-term retired	Total cash and securities	
									GEORGIA—Con.
									Independent Schools:
4.18	4 136.33	2 637.26	-	-	-	-	-	2 789.01	Atlanta
.08	2 727.09	1 854.02	406.31	406.31	-	-	-	1 119.03	Bibb County
-	3 111.82	2 088.39	759.97	759.97	-	759.97	-	2 140.56	Chatham County
-	3 003.28	2 001.15	1 220.58	1 220.58	-	135.73	50.35	1 833.80	Clayton County
-	2 805.73	1 947.12	2 618.05	2 618.05	-	317.95	133.10	2 061.32	Cobb County
-	3 577.39	2 499.90	1 077.40	1 077.40	-	160.49	120.51	2 862.71	Dekalb County
-	2 833.66	1 869.26	169.78	169.78	-	22.30	10.07	1 034.06	Dougherty County
.57	3 601.38	2 196.15	4 005.34	4 005.34	-	313.59	75.11	6 017.24	Fulton County
-	2 863.07	1 876.45	3 002.77	3 002.77	-	779.90	81.10	1 877.99	Gwinnett County
-	2 900.93	1 946.98	793.50	793.50	-	95.05	39.04	1 408.86	Muscogee County
-	2 725.04	1 812.30	880.57	880.57	-	107.99	34.17	1 091.68	Richmond County
									HAWAII—Con.
									Dependent Schools:
-	3 170.82	2 467.22	-	-	-	-	-	-	Hawaii Public Schools
									IDAHO—Con.
									Independent Schools:
-	2 442.46	1 714.93	445.54	425.96	19.58	-	49.16	230.19	Boise
									ILLINOIS—Con.
									Independent Schools:
129.63	3 363.02	2 301.78	117.62	117.62	-	-	65.62	9 844.99	Chicago
-	3 125.10	-	-	-	-	-	-	2 836.93	Chicago City College
-	2 327.63	-	-	-	-	-	-	3 112.53	Du Page College
99.99	3 352.57	2 334.13	734.91	734.91	-	93.48	45.13	992.52	East St Louis
82.30	2 883.23	2 066.64	1 870.28	1 870.28	-	611.73	116.05	1 158.11	Elgin Unit
118.85	3 303.09	2 120.99	1 029.62	1 029.62	-	376.83	14.78	476.49	Peoria
24.51	3 152.09	2 107.71	1 583.64	1 583.64	-	-	59.90	220.91	Rockford
-	3 081.80	-	43.91	43.91	-	-	142.09	1 824.47	Triton College
-	2 860.96	-	1 185.87	1 185.87	-	-	142.51	4 719.35	William Rainey Harper College
									INDIANA—Con.
									Independent Schools:
36.59	3 536.56	2 452.39	-	-	-	-	-	452.89	Evansville-Vanderburgh
-	3 279.51	2 227.49	-	-	-	-	-	183.39	Fort Wayne
-	3 301.31	2 198.36	65.14	65.14	-	-	12.41	1 388.63	Gary
-	3 421.84	2 181.79	-	-	-	-	-	782.63	Indianapolis
60.76	3 521.68	2 429.20	202.94	202.94	-	37.63	53.83	702.36	South Bend
21.40	3 097.73	2 094.60	448.50	448.50	-	-	2.45	313.73	Vigo County
									IOWA—Con.
									Independent Schools:
15.02	3 090.81	2 070.57	544.58	247.80	296.77	-	23.74	628.62	Cedar Rapids
10.28	3 034.47	2 235.78	285.40	17.32	268.07	-	16.20	284.11	Davenport
18.88	3 226.18	2 271.79	350.72	350.72	-	196.80	12.38	4 687.21	Des Moines
									KANSAS—Con.
									Independent Schools:
1.13	3 118.50	1 962.25	62.84	62.84	-	-	60.36	995.93	Kansas City
-	3 364.71	2 341.39	865.80	865.80	-	73.48	4.06	1 645.91	Shawnee Mission
-	2 803.31	1 835.59	102.28	102.28	-	-	49.13	683.28	Wichita
									KENTUCKY—Con.
									Independent Schools:
-	3 331.67	2 197.83	1 766.95	1 766.95	-	98.62	134.49	189.63	Fayette County
-	3 391.79	2 364.00	1 967.94	1 967.94	-	566.18	137.77	157.64	Jefferson County
-	2 597.36	1 794.43	1 261.27	1 261.27	-	342.03	67.57	293.22	Pike County
									LOUISIANA—Con.
									Independent Schools:
-	1 956.47	1 222.23	878.28	878.28	-	-	116.82	1 013.46	Bossier Parish
-	2 588.15	1 730.30	710.19	710.19	-	-	24.10	515.09	Caddo Parish
1.01	2 498.61	1 684.10	2 392.62	2 392.62	-	152.29	187.92	1 186.40	Calcasieu Parish
-	2 927.02	1 911.88	.25	.25	-	-	6.76	142.64	East Baton Rouge Parish
-	2 397.05	1 688.88	2 922.14	2 922.14	-	-	112.78	2 017.62	Iberia Parish
.37	2 647.61	1 844.53	4 223.28	4 223.28	-	-	191.19	2 202.35	Jefferson Parish
-	2 537.13	1 725.31	1 697.88	1 697.88	-	-	171.68	1 205.15	Lafayette Parish
12.99	2 114.59	1 492.86	903.16	903.16	-	-	101.11	1 255.83	Lafourche Parish
-	1 842.14	1 277.29	986.42	986.42	-	93.92	70.97	1 234.70	Livingston Parish
.65	2 693.69	1 853.45	1 876.41	1 876.41	-	1 261.88	1 331.39	1 035.19	Orleans Parish
-	2 375.04	1 673.46	1 876.88	1 876.88	-	-	90.97	846.91	Ouachita Parish
-	2 631.46	1 754.36	2 642.15	2 642.15	-	598.54	117.11	1 351.86	Rapides Parish
-	2 452.08	1 670.95	1 452.02	1 452.02	-	-	29.63	900.14	St Landry Parish
-	2 641.07	1 802.91	1 995.93	1 995.93	-	1 476.35	809.95	1 410.77	St Tammany Parish
-	2 402.22	1 690.80	2 396.92	2 396.92	-	36.00	161.22	730.49	Tangipahoa Parish
.15	2 267.45	1 538.10	956.48	956.48	-	-	53.23	661.38	Terrebonne Parish
									MARYLAND—Con.
									Dependent Schools:
84.39	3 806.08	2 521.42	72.30	72.30	-	-	11.92	-	Anne Arundel County
9.20	3 243.43	2 260.52	649.02	593.32	55.70	76.49	96.38	-	Baltimore
-	4 112.19	2 558.24	588.63	529.61	59.02	103.76	64.56	-	Baltimore County
3.85	3 210.99	2 265.95	11.45	11.45	-	-	11.45	-	Carroll County
1.60	3 254.38	2 252.83	171.05	171.05	-	-	5.61	-	Charles County
22.39	3 450.31	2 367.03	70.77	70.77	-	-	24.58	-	Frederick County
-	3 112.41	2 210.06	104.70	104.70	-	-	38.41	-	Harford County
.40	4 164.91	2 811.88	2 007.55	2 007.55	-	297.31	146.01	-	Howard County
.72	5 165.75	3 480.88	2 754.84	2 754.84	-	616.83	156.86	-	Montgomery County
1.55	3 897.11	2 481.22	133.57	133.57	-	-	42.08	-	Prince Georges County
-	3 515.07	2 365.96	294.18	294.18	-	-	15.19	-	Washington County

Table 17. Per Pupil Amounts of Financial Items of Individual Public School Systems Having

[Dollars. Detail may not add to total due to rounding. For meaning of abbreviations and symbols, see text]

Geographic area	Enrollment[1]	General revenue				
		Total	Federal sources			State sources
			Total	Direct	Through State	
MASSACHUSETTS						
Dependent Schools:						
Boston	54 365	8 725.37	613.13	8.04	605.10	1 908.21
Brockton	14 391	5 212.56	501.63	14.04	487.60	2 495.24
New Bedford	14 095	5 109.40	619.51	12.49	607.02	3 292.37
Springfield	24 226	5 550.65	553.54	8.92	544.62	3 684.68
Worcester	21 065	6 272.82	623.88	26.16	597.72	2 352.48
MICHIGAN						
Independent Schools:						
Dearborn	20 610	5 974.62	126.69	10.04	116.64	752.45
Detroit	181 264	5 221.90	570.20	11.39	558.81	3 096.04
Flint	29 485	5 191.76	375.55	36.83	338.71	2 406.10
Grand Rapids	37 892	5 576.22	337.43	106.59	230.84	1 754.75
Lansing	23 002	5 527.56	264.19	7.61	256.59	1 655.20
Lansing Community College	11 408	5 432.94	297.60	297.60	-	1 919.71
Livonia	16 228	6 578.20	95.14	3.14	92.00	3.39
Macomb Community College	14 845	5 278.81	77.33	77.33	-	1 607.28
Oakland Community College	13 749	5 519.09	45.02	45.02	-	1 276.31
Plymouth	14 920	5 065.86	93.50	-	93.50	116.76
Pontiac	14 200	6 225.35	462.39	32.96	429.44	830.28
Saginaw	15 633	4 942.11	474.89	5.82	469.07	2 567.13
Utica	23 343	5 526.67	73.68	-	73.68	118.32
Warren	14 163	7 117.70	115.16	7.27	107.89	17.09
Wayne County Community College	10 139	4 822.37	134.43	134.43	-	2 398.26
Wayne Westland	16 985	5 246.57	157.79	11.48	146.31	1 899.09
MINNESOTA						
Independent Schools:						
Anoka	34 524	5 308.54	115.37	2.72	112.65	3 243.42
Minneapolis Special	41 017	6 923.74	500.94	115.95	384.99	2 690.91
Osseo	19 579	5 558.30	105.47	.36	105.11	3 068.44
Rosemount	20 547	4 864.70	69.60	-	69.60	3 004.77
St Paul	35 932	6 550.99	420.02	21.90	398.11	3 306.97
MISSISSIPPI						
Independent Schools:						
Jackson	33 546	3 920.83	509.42	8.05	501.37	1 540.84
MISSOURI						
Independent Schools:						
Hazelwood	16 985	4 697.26	73.24	1.41	71.83	1 106.80
Kansas City	34 527	12 251.57	521.10	10.14	510.96	5 215.63
North Kansas City	15 732	4 450.67	119.69	-	119.69	1 175.76
Parkway	22 465	5 288.27	63.39	-	63.39	1 180.06
St Louis	43 284	7 537.94	675.15	1.02	674.13	3 644.93
St Louis Community College	16 854	6 055.48	79.39	79.39	-	1 957.46
Springfield	23 631	4 126.78	280.78	.80	279.97	1 377.13
NEBRASKA						
Independent Schools:						
Lincoln	27 360	5 713.85	249.63	31.07	218.57	1 325.18
Omaha	40 677	5 535.54	396.64	4.28	392.36	1 692.14
NEVADA						
Independent Schools:						
Clark County	121 984	4 770.11	178.34	18.02	160.32	3 107.39
Washoe County	38 466	4 566.40	148.75	30.47	118.29	2 931.68
NEW JERSEY						
Independent Schools:						
Camden	19 648	6 678.34	832.04	2.14	829.91	4 926.71
Newark	48 374	8 756.42	975.98	-	975.98	5 866.25
Toms River	16 200	6 952.72	155.56	-	155.56	1 889.20
Dependent Schools:						
Elizabeth	15 436	6 988.13	572.62	2.27	570.36	3 786.15
Paterson	21 970	7 926.76	726.13	2.73	723.40	5 035.50
Trenton	12 610	8 606.74	818.64	1.51	817.13	5 627.99
NEW MEXICO						
Independent Schools:						
Albuquerque	75 051	4 797.82	347.40	34.26	313.15	3 877.56
Las Cruces	17 523	4 289.45	363.01	53.93	309.08	3 305.88
NEW YORK						
Independent Schools:						
Sachem	15 183	8 612.66	132.25	-	132.25	4 875.26
Dependent Schools:						
Buffalo	47 224	7 183.04	618.58	.74	617.84	4 951.25
Nassau Community College	14 053	6 964.21	40.92	40.92	-	2 230.84
New York City	943 969	7 521.69	639.40	9.62	629.78	3 224.25
Rochester	32 730	9 172.56	667.67	4.34	663.34	4 781.91
Suffolk County Community College	19 936	3 727.13	81.86	81.86	-	1 379.06
Syracuse	22 561	7 848.06	606.89	-	606.89	4 633.17
Yonkers	18 621	10 226.14	681.27	-	681.27	3 719.73

See footnotes at end of table.

Enrollment of 15,000 or More: 1990-91—Con.

General revenue—Con.									Geographic area
Local sources									
	Taxes			Intergovernmental from—		Charges			
Total	Total	Property	Contribution from parent government	Cities and counties	Other school systems	School lunch	Other	Other	
									MASSACHUSETTS
									Dependent Schools:
6 204.03	-	-	5 970.99	-	7.76	34.73	186.33	4.21	Boston
2 215.69	-	-	2 052.53	-	-	71.50	43.50	48.16	Brockton
1 197.52	-	-	1 001.49	-	76.84	78.33	3.33	37.53	New Bedford
1 312.43	-	-	934.82	-	2.93	233.22	138.90	2.56	Springfield
3 296.46	-	-	3 140.61	-	14.00	8.64	100.45	32.76	Worcester
									MICHIGAN
									Independent Schools:
5 095.49	3 679.57	3 679.57	-	134.11	32.02	52.98	1 109.85	86.95	Dearborn
1 555.66	1 301.81	1 301.81	-	110.17	15.47	17.19	8.52	102.49	Detroit
2 410.11	1 867.73	1 865.22	-	304.73	32.93	41.17	4.82	158.72	Flint
3 484.03	2 288.16	2 276.79	-	377.23	70.25	27.02	528.95	192.42	Grand Rapids
3 608.16	2 626.15	2 624.58	-	431.88	57.08	64.04	13.00	216.02	Lansing
3 215.64	1 230.28	1 230.28	-	26.38	-	-	1 804.44	154.54	Lansing Community College
6 479.66	5 585.22	5 582.33	-	275.08	76.84	140.87	72.96	328.69	Livonia
3 594.21	1 405.52	1 405.52	-	-	-	-	1 919.97	268.71	Macomb Community College
4 197.76	-	-	-	1 586.59	-	-	2 353.41	257.76	Oakland Community College
4 875.60	4 569.71	4 565.42	-	.54	-	112.00	87.80	105.56	Plymouth
4 932.68	3 822.25	3 820.77	-	338.45	284.72	47.89	3.87	435.49	Pontiac
1 900.08	1 455.70	1 449.50	-	242.50	12.03	33.14	19.25	137.47	Saginaw
5 334.66	4 635.87	4 632.52	-	49.65	69.79	77.24	161.16	340.96	Utica
6 985.46	6 184.21	6 177.22	-	133.87	236.39	94.68	95.39	240.91	Warren
2 289.67	1 238.19	1 238.19	-	-	-	-	951.28	100.21	Wayne County Community College
3 189.70	2 567.62	2 564.32	-	224.79	88.84	86.13	18.37	203.94	Wayne Westland
									MINNESOTA
									Independent Schools:
1 949.75	1 265.24	1 264.66	-	10.80	24.91	161.48	87.13	400.19	Anoka
3 731.89	2 902.16	2 899.65	-	414.83	32.65	58.22	107.91	216.13	Minneapolis Special
2 384.39	1 625.72	1 624.55	-	335.97	10.83	133.46	70.28	208.13	Osseo
1 790.33	1 253.91	1 252.54	-	281.55	6.52	113.69	51.01	83.66	Rosemount
2 824.00	2 343.62	2 342.06	-	18.81	67.68	68.02	61.25	264.61	St Paul
									MISSISSIPPI
									Independent Schools:
1 870.57	1 662.40	1 657.46	-	-	38.40	35.32	25.49	108.95	Jackson
									MISSOURI
									Independent Schools:
3 517.22	2 208.77	2 205.48	-	983.16	-	131.23	74.83	119.22	Hazelwood
6 514.84	3 463.58	3 443.91	-	1 131.75	5.91	60.76	39.65	1 813.19	Kansas City
3 155.23	1 796.85	1 776.32	-	985.38	2.29	115.69	120.65	134.38	North Kansas City
4 044.83	2 934.03	2 922.90	-	730.91	-	93.08	128.07	158.74	Parkway
3 217.86	2 089.52	2 068.69	-	856.90	-	26.43	50.18	194.83	St Louis
4 018.63	1 736.21	1 736.21	-	83.30	-	-	1 982.50	216.63	St Louis Community College
2 468.88	1 442.68	1 421.06	-	665.23	10.49	106.22	142.31	101.94	Springfield
									NEBRASKA
									Independent Schools:
4 139.04	3 516.92	3 514.99	-	219.44	15.83	101.75	122.30	162.79	Lincoln
3 446.76	2 576.32	2 571.99	-	229.12	5.83	81.84	355.09	198.56	Omaha
									NEVADA
									Independent Schools:
1 484.38	1 164.64	1 159.09	-	-	2.78	65.74	5.89	245.33	Clark County
1 485.96	1 277.70	1 273.25	-	-	7.59	65.07	7.38	128.22	Washoe County
									NEW JERSEY
									Independent Schools:
919.58	845.02	845.02	-	-	-	16.13	-	58.43	Camden
1 914.19	1 778.08	1 778.08	-	-	-	19.39	-	116.72	Newark
4 907.96	4 740.12	4 740.12	-	-	-	89.44	-	78.40	Toms River
									Dependent Schools:
2 609.35	-	-	2 521.70	-	-	36.73	-	50.92	Elizabeth
2 165.13	-	-	2 106.69	-	-	20.44	-	38.01	Paterson
2 160.11	-	-	2 019.27	-	-	56.94	-	83.90	Trenton
									NEW MEXICO
									Independent Schools:
572.85	340.25	340.25	-	-	-	87.83	19.61	125.15	Albuquerque
620.56	361.64	361.64	-	-	-	70.88	9.24	178.79	Las Cruces
									NEW YORK
									Independent Schools:
3 605.15	3 267.01	3 267.01	-	-	15.41	131.33	8.23	183.17	Sachem
									Dependent Schools:
1 613.21	-	-	1 053.87	489.79	23.29	29.39	2.71	14.15	Buffalo
4 692.45	-	-	2 347.11	-	-	-	2 272.11	73.22	Nassau Community College
3 658.04	-	-	3 614.10	-	55	27.35	6.31	9.73	New York City
3 722.98	-	-	2 446.56	882.46	39.54	38.68	27.99	287.75	Rochester
2 266.20	-	-	244.98	781.40	-	-	1 219.45	20.37	Suffolk County Community College
2 608.00	-	-	2 238.29	82.49	13.34	33.78	8.95	231.15	Syracuse
5 825.14	-	-	5 504.54	-	41.30	71.69	11.01	196.61	Yonkers

Table 17. Per Pupil Amounts of Financial Items of Individual Public School Systems Having

[Dollars. Detail may not add to total due to rounding. For meaning of abbreviations and symbols, see text]

Geographic area	General expenditure									
		Current spending					Capital outlay			
	Total	Total	Instruction	Support services	Other	Interest on debt	Total	Equipment	Construction	Land and existing structures
MASSACHUSETTS—Con.										
Dependent Schools:										
Boston	8 039.62	7 790.93	4 527.21	2 443.69	820.03	155.67	81.04	81.04	-	-
Brockton	4 714.54	4 554.58	2 568.41	1 649.99	336.18	18.14	18.07	18.07	-	-
New Bedford	4 950.69	4 744.45	2 727.49	1 568.07	448.88	35.76	13.76	13.76	-	-
Springfield	4 300.26	4 038.84	2 439.49	1 311.36	288.00	49.74	2.68	2.68	-	-
Worcester	5 840.49	5 188.89	2 864.85	1 937.53	386.52	58.01	582.44	17.14	565.30	-
MICHIGAN—Con.										
Independent Schools:										
Dearborn	5 904.12	5 662.59	1 990.64	1 475.40	2 196.56	6.70	233.38	110.00	123.39	-
Detroit	5 052.91	4 722.42	2 573.63	1 869.38	279.41	112.63	215.09	114.48	98.89	1.71
Flint	5 138.85	5 080.35	2 362.69	2 058.27	659.39	-	58.50	57.49	1.02	-
Grand Rapids	5 519.66	5 042.70	1 946.82	1 680.35	1 415.52	55.47	410.43	133.99	276.44	-
Lansing	5 529.69	5 123.68	2 630.81	2 013.48	479.39	35.48	370.36	148.73	221.63	-
Lansing Community College	5 338.80	5 005.35	-	-	5 005.35	32.70	300.75	277.09	23.67	-
Livonia	7 178.40	6 855.31	3 405.29	2 509.67	940.35	37.40	285.31	219.99	65.32	-
Macomb Community College	5 083.87	4 640.55	-	-	4 640.55	150.22	293.10	144.63	148.47	-
Oakland Community College	5 282.78	5 180.09	-	-	5 180.09	102.70	-	-	-	-
Plymouth	5 065.95	4 726.34	2 539.08	1 998.73	188.54	105.63	233.98	101.01	132.98	-
Pontiac	6 428.31	6 031.13	2 972.46	2 726.69	331.97	137.75	259.44	186.76	72.68	-
Saginaw	4 939.30	4 744.00	2 509.95	1 656.88	577.18	64.35	130.94	130.94	-	-
Utica	5 229.62	4 646.49	2 737.65	1 575.72	333.12	231.16	343.27	135.12	129.50	78.65
Warren	7 069.05	6 864.36	3 487.40	3 076.33	300.64	40.10	164.58	129.21	35.37	-
Wayne County Community College	4 360.98	4 005.03	-	-	4 005.03	226.26	129.70	129.70	-	-
Wayne Westland	5 164.50	4 801.00	2 637.68	1 927.70	235.62	130.94	218.43	92.32	126.11	-
MINNESOTA—Con.										
Independent Schools:										
Anoka	5 502.32	4 782.76	2 818.59	1 581.48	382.69	61.12	615.40	78.99	419.33	117.08
Minneapolis Special	7 519.10	6 304.70	3 734.89	2 095.11	474.71	135.14	981.20	222.98	123.85	634.37
Osseo	6 081.21	4 696.56	2 901.78	1 492.42	302.36	228.87	1 016.19	148.78	771.03	96.38
Rosemount	5 062.25	3 921.01	2 551.81	1 120.65	248.55	324.13	768.19	265.05	395.19	107.95
St Paul	6 266.28	5 755.12	3 542.66	1 680.67	531.78	82.04	364.35	117.97	-	246.38
MISSISSIPPI—Con.										
Independent Schools:										
Jackson	3 990.64	3 515.05	2 029.12	1 156.08	329.85	95.93	379.66	162.97	216.69	-
MISSOURI—Con.										
Independent Schools:										
Hazelwood	4 558.08	4 319.11	2 538.24	1 548.43	232.44	98.20	140.71	49.75	90.37	.59
Kansas City	11 951.69	8 009.44	3 889.13	3 695.86	424.45	-	3 942.25	668.38	2 717.21	556.67
North Kansas City	4 827.74	4 451.06	2 703.72	1 420.10	327.23	5.91	347.32	79.71	264.17	3.43
Parkway	5 885.29	4 942.76	2 933.94	1 734.03	274.78	94.81	847.72	85.78	758.34	3.61
St Louis	7 893.38	6 678.36	3 393.66	2 764.51	520.19	64.74	1 122.03	82.50	1 033.73	5.80
St Louis Community College	5 887.21	5 844.49	-	-	5 844.49	6.05	36.67	33.23	3.44	-
Springfield	4 614.24	3 941.18	2 246.29	1 223.22	471.67	56.92	607.76	180.53	420.21	7.02
NEBRASKA—Con.										
Independent Schools:										
Lincoln	5 645.94	5 038.08	3 395.03	1 345.50	297.55	30.45	562.61	139.88	413.30	9.43
Omaha	5 939.06	5 059.62	2 927.58	1 605.94	526.10	105.02	746.12	147.01	556.36	42.75
NEVADA—Con.										
Independent Schools:										
Clark County	6 281.06	4 095.80	2 473.16	1 462.71	159.93	143.18	2 042.08	177.83	1 864.24	-
Washoe County	5 060.81	4 010.66	2 459.13	1 432.07	119.46	212.58	837.57	71.65	765.92	-
NEW JERSEY—Con.										
Independent Schools:										
Camden	6 537.97	6 057.16	3 423.96	2 260.08	373.12	76.65	82.35	66.47	15.88	-
Newark	8 867.78	8 399.64	4 582.36	3 080.33	736.95	119.57	94.97	41.03	-	53.93
Toms River	6 795.06	6 420.74	3 627.96	2 367.59	425.19	68.95	163.95	80.80	75.62	7.53
Dependent Schools:										
Elizabeth	6 527.73	5 677.96	2 881.64	2 330.40	465.92	166.30	304.81	115.90	6.28	182.63
Paterson	7 454.57	6 698.91	4 085.39	2 165.82	447.70	103.60	112.43	109.10	3.32	-
Trenton	8 158.13	7 536.64	4 030.37	2 862.49	643.77	53.77	28.55	-	28.55	-
NEW MEXICO—Con.										
Independent Schools:										
Albuquerque	4 656.54	4 355.90	2 595.58	1 484.55	275.77	-	300.64	16.07	284.57	-
Las Cruces	4 190.66	3 800.95	2 165.04	1 359.01	276.89	84.86	304.86	39.49	265.37	-
NEW YORK—Con.										
Independent Schools:										
Sachem	8 922.28	8 624.91	5 787.20	2 624.12	213.59	86.68	147.40	42.61	104.79	-
Dependent Schools:										
Buffalo	7 773.86	7 324.26	4 528.84	2 428.43	367.00	55.52	279.84	157.74	122.10	-
Nassau Community College	6 911.76	6 848.72	-	-	6 848.72	-	63.05	63.05	-	-
New York City	7 774.13	7 379.76	5 245.71	1 782.51	351.55	118.63	53.56	53.56	-	-
Rochester	9 608.95	8 866.36	5 409.87	3 126.15	330.34	53.53	506.14	156.61	300.31	49.22
Suffolk County Community College	3 818.67	3 729.79	-	-	3 729.79	-	88.88	20.47	68.42	-
Syracuse	8 168.30	7 342.54	4 727.45	2 105.62	509.46	192.01	577.10	158.37	388.72	30.01
Yonkers	11 561.46	9 588.26	5 975.99	3 283.17	329.09	229.85	1 538.32	189.14	1 349.18	-

See footnotes at end of table

Enrollment of 15,000 or More: 1990-91—Con.

General expenditure—Con.			Debt						Geographic area
	Exhibit: Salaries and wages		Outstanding						
Intergovernmental	Total	Instruction	Total	Long-term	Short-term	Long-term issued	Long-term retired	Total cash and securities	
									MASSACHUSETTS—Con.
									Dependent Schools:
11 97	4 690 72	3 533 69	3 155 52	3 155 52	-	476 26	348 50	-	Boston
123 76	2 726 77	2 039 33	130 43	130 43	-	-	132 30	-	Brockton
156 72	2 756 44	2 029 51	444 84	444 84	-	-	142 60	-	New Bedford
208 99	2 182 45	1 695 74	1 085 40	1 085 40	-	-	97 83	-	Springfield
11 16	3 193 12	2 377 36	402 09	402 09	-	-	72 16	-	Worcester
									MICHIGAN—Con.
									Independent Schools:
1 46	3 814 02	1 667 93	1 598 98	1 598 98	-	1 598 98	191 65	2 426 25	Dearborn
2 77	3 381 97	2 042 42	1 674 38	1 674 38	-	244 28	155 03	781 76	Detroit
-	3 539 77	1 901 20	-	-	-	-	-	493 37	Flint
11 06	3 456 35	1 571 41	850 76	850 76	-	9 21	147 34	1 109 07	Grand Rapids
17	3 704 50	2 118 51	998 83	998 83	-	565 17	78 25	1 193 24	Lansing
-	2 671 20	-	361 59	361 59	-	-	175 32	3 86	Lansing Community College
37	4 596 61	2 773 91	614 06	614 06	-	-	169 46	731 08	Livonia
-	2 541 39	-	2 204 45	2 204 45	-	-	272 82	3 837 18	Macomb Community College
-	2 773 07	-	1 540 18	1 540 18	-	-	430 21	3 110 92	Oakland Community College
-	3 361 06	2 150 40	1 527 82	1 527 82	-	-	125 00	541 62	Plymouth
-	4 023 52	2 315 70	4 553 87	3 877 82	676 06	3 832 04	1 626 76	3 211 06	Pontiac
-	3 442 59	2 042 15	704 60	704 60	-	-	75 48	1 016 95	Saginaw
8 70	3 468 83	2 245 21	3 650 99	3 650 99	-	214 20	169 22	2 556 27	Utica
-	4 939 77	2 840 57	900 73	900 73	-	25 77	169 81	1 158 09	Warren
-	2 062 83	-	3 264 62	3 264 62	-	-	596 71	1 207 52	Wayne County Community College
14 13	3 542 83	2 156 90	1 902 86	1 755 67	147 19	-	123 93	707 57	Wayne Westland
									MINNESOTA—Con.
									Independent Schools:
43 04	3 063 23	2 161 74	2 334 64	2 015 93	318 71	982 48	86 95	1 576 73	Anoka
98 06	4 343 20	2 927 35	2 963 70	2 183 53	780 16	727 09	185 39	10 555 96	Minneapolis Special
139 59	3 171 10	2 175 55	3 368 25	3 368 25	-	-	129 99	1 537 72	Osseo
48 91	2 758 31	1 931 47	4 614 30	4 614 30	-	44 82	228 50	878 33	Rosemount
64 76	4 053 85	2 711 37	2 979 63	2 534 34	445 29	503 37	219 33	9 937 83	St Paul
									MISSISSIPPI—Con.
									Independent Schools:
-	2 525 22	1 668 63	1 323 62	1 323 62	-	49 69	102 84	833 69	Jackson
									MISSOURI—Con.
									Independent Schools:
06	3 229 85	2 196 17	1 329 11	1 329 11	-	294 38	207 54	948 60	Hazelwood
-	4 788 28	2 901 53	-	-	-	-	-	9 063 25	Kansas City
23 46	3 321 13	2 253 05	270 15	270 15	-	317 82	47 67	593 76	North Kansas City
-	3 405 56	2 388 11	1 805 92	1 805 92	-	413 98	147 56	1 427 42	Parkway
28 26	4 327 44	2 528 79	1 155 16	1 155 16	-	1 155 16	-	11 869 14	St Louis
-	3 659 67	-	105 61	105 61	-	-	6 23	1 191 88	St Louis Community College
8 38	2 778 13	1 821 76	1 433 08	1 433 08	-	698 87	81 46	871 65	Springfield
									NEBRASKA—Con.
									Independent Schools:
14 80	3 388 34	2 450 26	594 30	594 30	-	154 24	21 93	1 705 04	Lincoln
28 30	3 125 35	2 095 56	1 353 59	1 353 59	-	442 51	7 38	8 104 65	Omaha
									NEVADA—Con.
									Independent Schools:
-	2 882 94	1 883 39	8 072 88	8 072 88	-	3 275 24	126 90	3 701 44	Clark County
-	2 790 62	1 886 55	2 548 48	2 548 48	-	-	358 11	1 290 31	Washoe County
									NEW JERSEY—Con.
									Independent Schools:
321 81	3 550 49	2 461 37	1 038 22	1 038 22	-	210 40	82 96	667 04	Camden
253 61	5 484 87	3 542 65	472 98	472 98	-	-	45 69	2 047 71	Newark
141 42	4 420 74	2 676 54	918 58	918 58	-	16 98	152 35	495 06	Toms River
									Dependent Schools:
378 66	3 599 12	2 290 68	1 224 99	1 224 99	-	-	166 82	-	Elizabeth
539 64	4 405 10	3 240 87	1 255 89	1 255 89	-	-	198 45	-	Paterson
539 18	4 684 93	3 080 97	1 534 81	565 74	969 07	-	240 29	-	Trenton
									NEW MEXICO—Con.
									Independent Schools:
-	2 743 33	1 908 78	-	-	-	-	-	425 48	Albuquerque
-	2 283 63	1 512 93	2 080 41	2 080 41	-	998 69	142 52	1 855 05	Las Cruces
									NEW YORK—Con.
									Independent Schools:
63 29	5 379 70	4 329 78	3 029 70	1 251 40	1 778 30	-	185 08	3 068 37	Sachem
									Dependent Schools:
114 24	4 383 91	3 389 23	704 77	540 61	164 15	—50 82	65 86	-	Buffalo
-	4 685 97	-	-	-	-	-	-	-	Nassau Community College
222 18	4 770 15	3 873 52	2 080 82	2 080 82	-	727 47	49 36	-	New York City
182 92	5 767 40	4 208 22	1 187 90	320 81	867 09	-	122 98	-	Rochester
-	2 467 50	-	-	-	-	-	-	-	Suffolk County Community College
56 65	4 728 43	3 553 30	3 115 46	2 602 37	513 10	631 93	267 90	-	Syracuse
205 04	5 593 58	4 145 00	3 211 75	3 109 71	102 04	-	238 33	-	Yonkers

Table 17. Per Pupil Amounts of Financial Items of Individual Public School Systems Having

[Dollars. Detail may not add to total due to rounding. For meaning of abbreviations and symbols, see text]

Geographic area	Enrollment[1]	General revenue				
			Federal sources			
		Total	Total	Direct	Through State	State sources
NORTH CAROLINA						
Dependent Schools:						
Buncombe County	22 026	5 623.22	249.21	25.52	223.69	3 182.06
Central Piedmont Community College	11 038	4 038.05	253.76	253.76	-	2 270.34
Cumberland County	44 612	4 205.64	446.43	92.42	354.01	2 817.74
Davidson County	16 426	4 105.93	194.81	16.86	177.95	2 802.14
Durham County	18 517	5 992.28	169.30	4.97	164.34	3 071.34
Forsyth Co-Winston Salem	37 625	5 434.34	269.98	26.55	243.43	3 124.31
Gaston County	29 631	4 205.22	256.05	22.78	233.27	2 988.12
Greensboro	19 973	5 532.17	409.50	108.20	301.31	3 086.97
Guilford County	24 492	5 315.65	177.45	25.31	152.13	2 921.12
Mecklenburg Co-Charlotte	76 551	5 557.67	252.25	14.45	237.80	2 978.71
New Hanover County	19 090	4 467.52	291.67	13.93	277.74	3 079.99
Onslow County	18 532	3 881.61	355.28	87.36	267.91	2 656.81
Pitt County	17 613	4 745.64	365.64	19.30	346.34	2 874.52
Wake County	64 252	5 817.83	186.81	14.19	172.62	2 805.05
OHIO						
Independent Schools:						
Akron	33 213	5 254.42	435.67	4.58	431.10	2 395.69
Cincinnati	51 148	5 656.37	521.58	-	521.58	2 320.60
Cleveland	70 019	6 646.17	763.26	4.50	758.77	3 324.54
Columbus	64 280	5 605.38	441.32	1.94	439.37	2 235.36
Cuyahoga Community College	12 454	8 534.93	191.26	191.26	-	3 062.71
Dayton	27 858	6 376.80	839.51	2.66	836.85	2 865.96
Sinclair Community College	9 332	7 140.70	37.18	37.18	-	2 496.25
South-Western	16 605	4 580.49	213.61	3.01	210.60	1 995.06
Toledo	40 396	5 322.88	389.69	1.61	388.08	2 692.12
Youngstown	15 072	5 439.95	563.50	3.45	560.05	3 205.55
OKLAHOMA						
Independent Schools:						
Lawton	17 727	3 382.69	399.90	133.02	266.88	2 276.87
Midwest City	16 062	3 266.53	248.47	80.13	168.35	2 190.70
Moore	16 630	3 017.86	133.37	19.18	114.19	2 090.74
Oklahoma City	36 066	3 725.42	410.36	61	409.75	1 952.45
Putnam City	18 071	3 013.45	127.61	9.41	118.20	1 683.30
Tulsa	40 732	3 590.42	274.89	7.88	267.01	1 791.37
OREGON						
Independent Schools:						
Beaverton	24 674	5 383.05	119.76	-	119.76	971.74
Eugene	17 969	6 038.51	347.82	160.72	187.10	1 164.39
Portland	53 690	6 588.25	394.28	16.24	378.04	1 172.14
Portland Community College	12 065	6 407.71	209.53	209.53	-	1 724.66
Salem	27 756	4 792.77	267.11	24.68	242.43	1 572.42
PENNSYLVANIA						
Independent Schools:						
Allegheny County Community College	13 018	6 329.85	101.09	101.09	-	2 069.29
Philadelphia	190 978	6 713.86	760.83	44.48	716.35	3 225.95
Pittsburgh	39 896	8 639.31	606.73	48.38	558.35	3 240.48
RHODE ISLAND						
Dependent Schools:						
Providence	20 908	6 002.10	443.51	52.66	390.86	2 969.44
SOUTH CAROLINA						
Independent Schools:						
Aiken County	23 972	4 180.54	289.09	15.94	273.15	2 286.58
Berkley County	27 274	3 825.73	382.97	124.70	258.27	2 285.00
Charleston County	43 463	4 646.32	467.75	41.07	426.68	1 962.80
Greenville County	51 049	4 228.47	253.54	49	253.05	2 125.12
Horry County	24 077	4 956.89	366.57	4.11	362.46	1 717.61
Richland County Dist 1	26 991	5 288.47	460.08	1.82	458.26	2 015.86
TENNESSEE						
Dependent Schools:						
Chattanooga	19 912	4 172.81	462.48	8.39	454.10	1 555.44
Hamilton County	25 218	3 154.33	171.15	8.29	162.86	1 315.53
Knox County	51 631	3 728.71	275.96	11.74	264.22	1 393.48
Memphis	105 857	3 864.05	497.13	16.89	480.24	1 394.28
Nashville-Davidson Co	68 384	4 062.27	307.56	5.00	302.56	1 344.79
Rutherford County	19 767	2 805.28	108.97	23.37	85.60	1 319.17
Shelby County	43 774	2 470.67	122.79	18.50	104.29	1 155.09
Sullivan County	14 638	3 834.06	256.46	2.25	254.20	1 478.14
Sumner County	19 978	3 394.68	167.78	2.15	165.63	1 413.76

See footnotes at end of table.

Enrollment of 15,000 or More: 1990-91—Con.

General revenue—Con.									Geographic area
Local sources									
	Taxes			Intergovernmental from—		Charges			
Total	Total	Property	Contribution from parent government	Cities and counties	Other school systems	School lunch	Other	Other	
									NORTH CAROLINA
									Dependent Schools:
2 191.95	-	-	1 859.53	-	1.09	157.50	3.22	170.62	Buncombe County
1 513.95	-	-	593.77	-	-	-	910.31	9.87	Central Piedmont Community College
941.47	-	-	776.11	-	-	98.92	2.91	63.53	Cumberland County
1 108.97	-	-	869.60	-	3.77	174.91	8.95	51.75	Davidson County
2 751.63	-	-	1 837.12	-	1.57	118.86	9.07	785.01	Durham County
2 040.05	-	-	1 836.52	-	1.67	119.55	16.05	66.26	Forsyth Co-Winston Salem
961.05	-	-	758.06	-	1.15	122.10	3.41	76.34	Gaston County
2 035.70	-	-	1 726.63	-	43.86	93.93	3.20	168.08	Greensboro
2 217.09	-	-	1 531.40	-	3.43	164.14	-	518.13	Guilford County
2 326.71	-	-	2 087.39	-	.97	137.63	3.07	97.65	Mecklenburg Co-Charlotte
1 095.86	-	-	903.56	-	-	103.61	.58	88.11	New Hanover County
869.52	-	-	630.75	-	1.62	92.16	4.37	140.62	Onslow County
1 505.48	-	-	1 222.45	-	6.25	117.13	.23	159.43	Pitt County
2 825.97	-	-	2 509.99	-	6.05	122.88	4.50	182.55	Wake County
									OHIO
									Independent Schools:
2 423.06	2 105.71	2 105.71	-	66	14.03	60.04	67.25	155.36	Akron
2 814.19	2 565.83	2 565.83	-	-	9.44	42.39	18.48	178.05	Cincinnati
2 558.36	2 318.77	2 318.77	-	-	12.17	3.16	54.51	169.75	Cleveland
2 928.70	2 525.58	2 525.58	-	-	-	59.38	126.04	217.70	Columbus
5 280.95	2 615.55	2 615.55	-	79.81	-	-	2 385.18	200.42	Cuyahoga Community College
2 671.33	2 292.38	2 292.38	-	-	47.31	86.83	134.36	110.45	Dayton
4 607.27	1 544.26	1 544.26	-	-	-	-	2 145.63	917.38	Sinclair Community College
2 371.82	2 051.13	2 051.13	-	4.40	25.53	117.25	97.68	75.82	South-Western
2 241.06	2 012.30	2 012.30	-	2.82	14.43	46.94	70.13	94.44	Toledo
1 670.91	1 393.71	1 393.71	-	-	-	22.49	102.51	152.20	Youngstown
									OKLAHOMA
									Independent Schools:
705.93	496.25	492.07	-	55.28	-	69.67	12.81	71.92	Lawton
827.36	505.73	497.32	-	94.76	12.14	77.33	.62	136.78	Midwest City
793.75	576.85	569.63	-	70.41	13.11	91.88	-	41.49	Moore
1 362.61	1 102.98	1 094.38	-	96.16	15.39	53.71	18.94	75.42	Oklahoma City
1 202.53	946.27	937.86	-	86.93	30.27	104.64	-	34.42	Putnam City
1 524.16	1 233.48	1 223.41	-	94.74	32.87	74.98	6.70	81.39	Tulsa
									OREGON
									Independent Schools:
4 291.55	3 925.63	3 925.63	-	3.26	1.93	105.13	29.15	226.46	Beaverton
4 526.30	3 711.28	3 711.28	-	45.24	17.03	90.54	125.99	536.20	Eugene
5 021.83	4 380.96	4 380.96	-	231.72	5.48	71.04	74.19	258.45	Portland
4 473.52	2 282.64	2 282.64	-	187.24	-	-	1 706.92	296.73	Portland Community College
2 953.24	2 551.95	2 551.95	-	79.33	11.53	75.55	99.65	135.21	Salem
									PENNSYLVANIA
									Independent Schools:
4 159.47	-	-	-	1 394.07	-	-	2 437.39	328.01	Allegheny County Community College
2 726.88	2 573.02	2 002.87	-	1.29	.45	43.95	13.70	94.48	Philadelphia
4 792.11	4 177.01	2 648.46	-	-	63.36	66.60	11.76	473.38	Pittsburgh
									RHODE ISLAND
									Dependent Schools:
2 589.15	-	-	2 533.86	-	1.72	-	-	53.57	Providence
									SOUTH CAROLINA
									Independent Schools:
1 604.87	1 272.23	1 272.23	-	60.70	-	81.85	132.24	57.86	Aiken County
1 157.77	894.88	864.56	-	12.43	-	86.42	98.74	65.30	Berkley County
2 215.77	1 710.05	1 710.05	-	-	-	56.81	55.15	393.76	Charleston County
1 849.81	1 525.26	1 525.26	-	-	-	96.03	32.81	195.71	Greenville County
2 872.70	2 486.56	2 486.56	-	38.75	19.44	97.60	118.49	111.85	Horry County
2 812.53	407.06	407.06	-	2 111.48	26.31	78.54	72.88	116.26	Richland County Dist 1
									TENNESSEE
									Dependent Schools:
2 154.88	-	-	429.34	1 496.69	.85	98.03	14.31	115.66	Chattanooga
1 667.66	-	-	1 317.71	.71	175.67	138.63	3.85	31.09	Hamilton County
2 059.27	-	-	1 881.08	13.87	3.37	130.00	8.02	22.93	Knox County
1 972.64	-	-	338.92	1 132.21	2.17	64.04	7.64	427.66	Memphis
2 409.92	-	-	2 230.59	-	1.11	105.08	28.21	44.92	Nashville-Davidson Co
1 377.14	-	-	1 363.23	.40	-	7.54	2.83	3.14	Rutherford County
1 192.79	-	-	1 002.06	-	67.67	72.87	20.88	29.31	Shelby County
2 099.47	-	-	1 940.43	.75	7.58	125.56	10.38	14.76	Sullivan County
1 813.14	-	-	1 200.32	.25	4.61	131.29	8.46	468.22	Sumner County

Table 17. Per Pupil Amounts of Financial Items of Individual Public School Systems Having

[Dollars. Detail may not add to total due to rounding. For meaning of abbreviations and symbols, see text]

Geographic area	General expenditure									
		Current spending					Capital outlay			
	Total	Total	Instruction	Support services	Other	Interest on debt	Total	Equipment	Construction	Land and existing structures
NORTH CAROLINA – Con.										
Dependent Schools:										
Buncombe County	5 243.80	4 352.54	2 744.85	1 346.36	261.33	178.20	713.07	54.80	658.27	-
Central Piedmont Community College	4 445.73	3 953.89	-	-	3 953.89	-	491.85	392.82	99.02	-
Cumberland County	4 157.20	3 990.16	2 483.28	1 211.78	295.10	6.19	160.85	33.58	127.28	-
Davidson County	4 009.44	3 618.04	2 297.03	1 056.98	264.03	9.68	381.71	50.04	331.67	-
Durham County	5 674.46	4 606.20	2 785.98	1 611.06	209.16	160.18	908.08	98.99	809.09	-
Forsyth Co-Winston Salem	5 344.45	4 833.38	3 021.08	1 567.97	244.33	105.57	405.50	71.95	333.55	-
Gaston County	4 140.33	3 820.56	2 557.05	1 033.44	230.06	30.41	289.36	36.28	253.08	-
Greensboro	5 721.82	5 513.49	3 416.11	1 832.72	264.66	-	208.33	49.87	158.46	-
Guilford County	4 829.05	4 616.41	2 784.30	1 549.20	282.91	27.85	184.80	20.41	164.38	-
Mecklenburg Co-Charlotte	5 288.28	4 694.22	2 811.39	1 589.36	293.46	109.65	484.41	442.52	41.89	-
New Hanover County	4 398.11	4 241.49	2 621.63	1 359.19	260.66	54.37	102.25	35.73	66.53	-
Onslow County	3 981.11	3 479.06	2 178.34	1 078.35	222.37	73.93	428.12	60.22	367.90	-
Pitt County	4 626.07	4 097.60	2 519.22	1 270.20	308.18	1.93	526.54	37.81	488.73	-
Wake County	5 506.30	4 303.73	2 651.61	1 411.94	240.18	205.07	997.51	57.62	939.89	-
OHIO – Con.										
Independent Schools:										
Akron	5 471.68	5 250.08	2 893.63	1 810.35	546.11	18.85	182.40	2.14	179.42	.84
Cincinnati	6 215.32	6 043.89	3 592.79	1 969.99	481.11	96.54	52.46	24.26	28.19	-
Cleveland	7 086.85	6 592.80	3 196.59	2 741.57	654.64	73.51	352.05	61.45	203.30	87.29
Columbus	6 406.19	5 891.40	3 027.72	2 199.74	663.94	96.31	392.92	5.71	370.13	17.08
Cuyahoga Community College	8 769.23	8 044.80	-	-	8 044.80	3.53	720.89	404.77	316.12	-
Dayton	6 606.76	6 471.32	3 169.54	2 499.57	802.21	15.08	28.57	4.27	24.19	.11
Sinclair Community College	5 717.00	5 301.97	-	-	5 301.97	-	415.02	318.58	96.44	-
South-Western	4 332.07	4 176.81	2 199.46	1 790.36	186.99	56.85	69.74	43.90	25.84	-
Toledo	5 362.24	5 291.17	2 724.25	1 914.05	652.86	22.38	34.85	16.34	11.29	7.23
Youngstown	5 864.85	5 570.53	2 841.10	2 101.91	627.52	32.38	253.98	159.43	94.55	-
OKLAHOMA – Con.										
Independent Schools:										
Lawton	3 452.87	3 324.59	2 130.82	949.51	244.26	11	121.40	23.18	60.53	37.68
Midwest City	3 741.31	3 155.27	2 049.74	925.73	179.80	82.80	495.02	119.60	351.14	24.28
Moore	3 381.60	2 911.49	1 892.60	839.87	179.01	52.07	404.21	131.99	219.42	52.80
Oklahoma City	3 769.53	3 518.60	2 194.64	1 077.33	246.63	18.36	210.17	63.27	35.02	111.88
Putnam City	3 174.64	2 881.91	1 811.41	850.87	219.63	67.62	216.59	63.97	94.02	58.60
Tulsa	3 798.46	3 389.06	2 021.56	1 180.08	187.42	2.01	377.10	39.45	213.17	124.47
OREGON – Con.										
Independent Schools:										
Beaverton	5 203.10	4 874.73	2 841.88	1 881.60	151.24	93.51	222.48	31.88	17.45	173.15
Eugene	5 845.12	5 761.81	3 127.89	2 444.65	189.27	13.52	52.76	-	19.14	33.61
Portland	6 810.99	6 136.69	3 321.16	2 605.12	210.41	297.06	377.24	14.23	190.37	172.64
Portland Community College	6 222.54	6 007.79	-	-	6 007.79	-	214.75	214.75	-	-
Salem	4 839.13	4 732.78	2 693.29	1 862.23	177.26	80.74	11.53	2.38	4.86	4.29
PENNSYLVANIA – Con.										
Independent Schools:										
Allegheny County Community College	6 394.15	6 221.00	-	-	6 221.00	173.14	-	-	-	-
Philadelphia	6 661.39	6 067.04	3 534.82	2 014.26	517.95	1.44	201.43	29.64	171.78	-
Pittsburgh	8 923.25	8 367.03	4 567.98	3 316.75	482.30	146.71	392.80	84.97	307.83	-
RHODE ISLAND – Con.										
Dependent Schools:										
Providence	5 862.16	5 645.73	3 759.18	1 797.25	89.30	71.89	139.09	23.44	-	115.65
SOUTH CAROLINA – Con.										
Independent Schools:										
Aiken County	4 101.62	3 605.33	2 158.35	1 068.16	378.82	81.64	414.61	94.82	315.91	3.88
Berkley County	3 753.32	3 424.14	1 933.31	1 135.51	355.32	77.25	244.34	76.41	160.85	7.08
Charleston County	4 557.92	3 931.71	2 320.30	1 243.68	367.74	153.97	468.56	98.38	370.08	.09
Greenville County	4 464.67	3 931.52	2 333.17	1 228.94	369.41	102.18	430.98	92.44	330.13	6.40
Horry County	4 924.70	4 250.82	2 498.44	1 346.10	406.28	241.27	431.91	101.59	330.15	.17
Richland County Dist 1	5 327.78	4 805.56	2 668.19	1 733.54	403.84	117.89	404.32	117.93	286.13	.26
TENNESSEE – Con.										
Dependent Schools:										
Chattanooga	4 265.57	3 897.35	2 735.79	916.88	244.68	64.58	303.64	96.47	207.16	-
Hamilton County	3 043.42	2 976.80	2 030.45	737.49	208.86	56.90	9.72	7.42	2.30	-
Knox County	3 892.86	3 401.70	2 230.27	936.76	234.67	78.07	412.97	42.61	359.98	10.38
Memphis	3 747.89	3 399.98	2 285.09	883.89	231.00	25.09	322.81	68.50	254.31	-
Nashville-Davidson Co	4 005.18	3 812.60	2 594.93	966.61	251.05	126.02	66.55	55.79	10.16	.60
Rutherford County	2 896.65	2 682.70	1 916.02	747.96	18.72	175.65	38.30	24.08	14.22	-
Shelby County	2 595.86	2 399.92	1 729.29	532.69	137.94	40.07	155.87	27.55	122.45	5.87
Sullivan County	3 929.77	3 788.63	2 606.37	924.10	258.16	34.70	106.44	38.46	67.29	.68
Sumner County	3 400.44	2 801.68	1 960.06	641.36	200.27	120.03	478.73	80.70	332.37	55.66

See footnotes at end of table.

Enrollment of 15,000 or More: 1990-91—Con.

General expenditure—Con.			Debt						Geographic area
	Exhibit: Salaries and wages		Outstanding						
Intergovernmental	Total	Instruction	Total	Long-term	Short-term	Long-term issued	Long-term retired	Total cash and securities	
									NORTH CAROLINA—Con.
									Dependent Schools:
-	3 063.20	2 107.19	2 856.35	2 856.35	-	408.61	134.84	-	Buncombe County
-	2 303.32	-	-	-	-	-	-	-	Central Piedmont Community College
-	2 775.42	1 934.64	65.00	65.00	-	-	24.66	-	Cumberland County
-	2 528.67	1 771.76	98.93	98.93	-	-	41.40	-	Davidson County
-	3 210.56	2 168.44	2 237.62	2 237.62	-	-	83.98	-	Durham County
-	3 414.86	2 322.05	1 854.43	1 854.43	-	398.67	74.37	-	Forsyth Co-Winston Salem
-	2 683.41	1 962.71	394.18	394.18	-	-	46.40	-	Gaston County
-	3 808.94	2 611.93	-	-	-	-	-	-	Greensboro
-	3 012.62	2 058.92	407.44	407.44	-	73.49	69.53	-	Guilford County
-	3 175.56	2 148.08	1 480.05	1 480.05	-	-	109.21	-	Mecklenburg Co-Charlotte
-	2 937.93	2 011.42	722.68	722.68	-	-	65.48	-	New Hanover County
-	2 371.25	1 650.71	949.71	949.71	-	-	121.41	-	Onslow County
-	2 743.60	1 912.28	1 463.35	1 463.35	-	1 459.15	23.39	-	Pitt County
-	3 013.91	2 060.17	2 790.98	2 790.98	-	-	181.07	-	Wake County
									OHIO—Con.
									Independent Schools:
20.35	3 320.63	2 024.09	411.92	-	411.92	-	23.48	341.13	Akron
22.43	3 710.45	2 355.20	1 651.93	1 428.07	223.86	588.84	168.73	546.41	Cincinnati
68.50	3 946.83	2 057.96	1 743.68	1 112.98	630.70	285.64	108.11	1 230.75	Cleveland
25.56	3 830.24	2 169.18	1 509.80	1 509.80	-	404.48	115.45	1 115.76	Columbus
-	4 312.03	-	10.68	10.68	-	-	28.02	1 708.77	Cuyahoga Community College
91.79	3 794.42	2 027.35	204.61	204.61	-	-	10.77	428.71	Dayton
-	2 802.29	-	-	-	-	-	-	9 413.09	Sinclair Community College
28.67	2 647.64	1 653.48	900.21	900.21	-	174.53	55.71	560.01	South-Western
13.84	3 362.09	1 947.82	407.86	407.86	-	201.36	268.59	421.65	Toledo
7.96	3 005.57	1 720.01	525.94	525.94	-	-	16.59	405.45	Youngstown
									OKLAHOMA—Con.
									Independent Schools:
6.77	2 589.95	1 749.99	-	-	-	-	-	975.24	Lawton
8.22	2 240.94	1 560.64	822.75	822.75	-	57.28	160.94	1 265.41	Midwest City
13.83	2 100.18	1 482.50	556.52	556.52	-	-	229.71	800.42	Moore
22.40	2 570.70	1 698.47	241.78	241.78	-	-	69.18	988.35	Oklahoma City
8.52	2 098.89	1 414.14	1 217.14	1 217.14	-	330.09	224.67	882.24	Putnam City
30.30	2 557.25	1 671.93	183.64	183.64	-	-	11.05	662.72	Tulsa
									OREGON—Con.
									Independent Schools:
12.38	3 067.74	1 947.09	895.92	895.92	-	-	113.37	53.91	Beaverton
17.03	3 319.27	2 099.45	150.26	150.26	-	-	16.70	921.25	Eugene
-	3 636.58	2 167.63	2 101.69	2 101.69	-	-	18.63	58.56	Portland
-	3 206.71	-	-	-	-	-	-	994.61	Portland Community College
14.09	2 701.79	1 822.99	1 246.04	1 246.04	-	-	98.00	10.27	Salem
									PENNSYLVANIA—Con.
									Independent Schools:
-	3 727.15	-	2 343.22	2 343.22	-	-	73.21	1 712.94	Allegheny County Community College
391.48	3 388.43	2 129.89	2 097.02	2 097.02	-	776.24	515.45	751.70	Philadelphia
16.72	4 665.38	3 000.53	3 474.86	2 880.06	594.80	592.89	181.72	2 155.15	Pittsburgh
									RHODE ISLAND—Con.
									Dependent Schools:
5.45	3 642.53	2 624.12	429.07	429.07	-	-	125.65	-	Providence
									SOUTH CAROLINA—Con.
									Independent Schools:
.04	2 466.79	1 685.84	1 242.07	1 242.07	-	317.04	295.14	863.42	Aiken County
7.59	2 353.45	1 582.40	1 176.40	1 176.40	-	205.32	103.58	1 073.00	Berkley County
3.68	2 634.38	1 800.52	1 951.27	1 951.27	-	25.49	140.35	1 017.83	Charleston County
-	2 726.18	1 867.56	1 523.52	1 523.52	-	176.30	157.03	858.70	Greenville County
.71	2 902.23	1 940.61	3 316.24	3 316.24	-	498.40	276.20	1.41	Horry County
-	3 230.74	2 025.86	1 419.55	1 419.55	-	160.24	345.49	732.76	Richland County Dist 1
									TENNESSEE—Con.
									Dependent Schools:
-	2 835.22	2 145.49	835.38	835.38	-	-	90.85	-	Chattanooga
-	2 087.12	1 689.63	736.22	736.22	-	-	80.06	-	Hamilton County
.12	2 407.74	1 909.51	1 202.77	1 202.77	-	-	158.34	-	Knox County
-	2 488.92	1 789.40	379.35	379.35	-	62	71.66	-	Memphis
-	2 751.30	2 010.76	1 736.96	1 736.96	-	22.61	112.00	-	Nashville-Davidson Co
-	1 854.10	1 592.35	2 372.44	2 372.44	-	-	118.13	-	Rutherford County
-	1 803.33	1 425.53	692.97	692.97	-	45.69	22.80	-	Shelby County
-	2 076.19	2 116.89	359.00	359.00	-	-	231.93	-	Sullivan County
-	2 061.82	1 597.51	2 124.84	2 124.84	-	900.99	167.68	-	Sumner County

Table 17. Per Pupil Amounts of Financial Items of Individual Public School Systems Having

[Dollars. Detail may not add to total due to rounding. For meaning of abbreviations and symbols, see text]

Geographic area	Enrollment[1]	General revenue				
			Federal sources			
		Total	Total	Direct	Through State	State sources
TEXAS						
Independent Schools:						
Abilene	18 205	4 151.72	353.09	86.40	266.68	2 205.49
Alamo Community College	16 433	5 642.43	260.39	260.39	-	2 509.40
Aldine	41 096	3 473.43	202.33	-	202.33	1 761.34
Alief	29 721	4 580.94	147.71	-	147.71	1 549.11
Amarillo	27 374	3 739.39	272.48	28.90	243.59	1 690.22
Arlington	44 892	3 876.46	189.97	2.45	187.52	753.81
Austin	65 797	4 950.61	280.24	10.87	269.37	1 053.86
Austin Community College	11 512	5 108.50	190.41	190.41	-	2 355.72
Beaumont	20 550	4 128.71	397.66	51.09	346.57	1 269.68
Birdville	18 466	3 926.78	166.58	3.57	163.00	1 318.86
Brownsville	37 485	4 065.09	517.17	19.10	498.07	3 011.18
Carrollton-Farmers Branch	17 517	5 034.94	125.54	9.19	116.34	299.42
Clear Creek	22 235	4 495.39	91.03	4.27	86.76	908.43
Conroe	23 214	4 239.30	163.82	-	163.82	1 720.21
Corpus Christi	41 873	3 919.97	358.78	12.16	346.62	2 072.79
Cypress-Fairbanks	40 739	4 442.50	86.85	-	86.85	1 258.08
Dallas	135 320	4 417.60	414.97	17.00	397.98	651.73
Dallas Community College	28 821	5 415.50	284.93	284.93	-	2 263.25
Ector County	26 873	3 944.33	321.70	69.40	252.30	1 678.75
Edgewood	15 055	4 622.78	716.11	22.65	693.46	3 407.17
El Paso	64 085	3 807.55	400.27	57.70	342.56	2 189.12
Fort Bend	36 174	3 815.72	90.87	6.66	84.20	1 668.33
Fort Worth	69 163	4 065.02	361.33	22.79	338.55	1 485.98
Galena Park	15 551	3 641.82	179.22	-	179.22	1 884.19
Garland	37 960	3 724.16	136.72	-	136.72	1 313.20
Goose Creek	17 626	4 809.37	205.15	3.18	201.97	1 010.78
Grand Prairie	16 472	3 909.73	234.94	1.88	233.06	1 790.13
Harlandale	15 089	4 283.19	539.00	5.83	533.17	3 089.73
Houston	194 208	3 991.61	358.70	4.90	353.80	1 135.00
Houston Community College	18 527	5 504.51	66.93	66.93	-	2 671.83
Humble	19 501	4 270.04	90.97	-	90.97	1 641.20
Hurst-Euless-Bedford	18 723	3 918.82	146.56	91	145.65	819.58
Irving	23 486	4 015.07	169.21	2.38	166.82	786.09
Katy	19 363	4 378.66	89.50	-	89.50	1 154.62
Killeen	22 131	3 854.68	708.96	495.28	213.68	2 345.99
Klein	26 023	4 063.67	75.05	22.86	52.18	1 817.16
Laredo	23 304	3 929.63	608.91	6.14	602.77	2 812.35
Lewisville	20 731	4 042.54	151.66	63.29	88.37	1 037.34
Lubbock	30 789	4 177.37	309.36	14.94	294.42	1 969.92
McAllen	21 103	4 121.07	473.25	4.83	468.42	2 510.88
Mesquite	25 920	3 593.94	114.47	4.01	110.46	1 653.51
Midland	21 082	3 588.75	223.79	15.65	208.14	1 465.71
North East	39 859	3 938.48	207.05	17.41	189.64	927.67
North Forest	11 650	4 435.19	447.73	5.75	441.97	2 834.25
Northside	49 941	3 968.80	216.05	12.35	203.70	1 515.77
Pasadena	37 643	3 706.00	201.07	5.92	195.15	1 856.39
Pharr-San Juan-Alamo	18 783	4 134.80	614.86	9.05	605.81	3 130.22
Plano	30 480	5 002.07	110.40	10.14	100.26	482.19
Richardson	32 545	4 687.97	89.60	-	89.60	527.27
Round Rock	19 623	4 374.41	116.80	3.06	113.74	1 438.87
San Angelo	16 446	3 637.85	260.85	6.02	254.83	1 943.33
San Antonio	60 125	4 475.44	594.40	9.86	584.53	2 447.62
San Jacinto College	10 402	5 645.93	3.94	3.94	-	2 432.80
Spring	18 537	4 506.23	114.26	3.99	110.27	1 505.96
Spring Branch	26 393	4 763.88	268.33	-	268.33	759.78
Tarrant County Junior College	14 714	4 271.37	25.08	25.08	-	2 178.95
Tyler	16 182	3 607.28	278.89	37.39	241.50	1 258.81
Waco	14 299	4 071.75	462.69	1.68	461.01	1 910.34
Wichita Falls	15 011	3 770.04	313.90	53.23	260.68	1 707.88
Ysleta	49 994	3 760.99	341.66	7.74	333.92	2 566.95
UTAH						
Independent Schools:						
Alpine	38 853	2 803.39	156.98	44	156.54	1 972.64
Davis County	54 558	2 935.21	182.06	43.79	138.27	1 903.96
Granite	78 554	2 812.00	161.16	6.35	154.81	1 738.89
Jordan	64 964	2 740.61	132.29	94	131.35	1 780.57
Nebo	16 393	2 717.01	168.12	6.22	161.90	1 870.43
Salt Lake City	24 766	3 606.76	287.21	11.87	275.34	1 326.46
Weber County	25 859	2 990.06	201.25	40.80	160.45	1 923.20
VIRGINIA						
Dependent Schools:						
Chesapeake	29 533	4 900.79	248.98	56.51	192.46	2 335.73
Chesterfield County	44 480	4 788.89	127.52	3.19	124.33	2 212.07
Fairfax County	128 766	7 272.46	149.92	22.41	127.50	1 467.83
Hampton County	21 383	5 063.65	340.04	72.39	267.64	2 367.77
Henrico County	32 638	5 471.93	156.17	1.16	155.00	1 942.55
Newport News	28 925	5 103.79	430.77	116.20	314.57	2 487.88
Norfolk	36 541	6 061.22	623.49	131.14	492.35	2 443.15
Portsmouth	18 405	5 336.38	455.85	77.26	378.59	2 705.68
Prince William County	41 888	6 049.99	141.31	43.59	97.71	2 307.51
Richmond	27 021	7 300.66	646.61	12.21	634.40	2 133.75
Virginia Beach	70 266	4 442.67	381.27	214.29	166.98	2 205.97

See footnotes at end of table.

Enrollment of 15,000 or More: 1990-91—Con.

General revenue—Con.									Geographic area
Local sources									
	Taxes			Intergovernmental from—		Charges			
Total	Total	Property	Contribution from parent government	Cities and counties	Other school systems	School lunch	Other	Other	
									TEXAS
									Independent Schools:
1 593.13	1 367.65	1 367.65	-	77	-	103.32	32.30	89.10	Abilene
2 872.63	1 278.04	1 278.04	-	50.20	-	-	1 146.47	397.92	Alamo Community College
1 509.76	1 329.38	1 327.53	-	-	-	111.88	8.66	59.84	Aldine
2 884.12	2 625.08	2 616.33	-	-	-	144.91	6.46	107.67	Alief
1 776.69	1 523.56	1 511.18	-	-	5.41	87.53	20.46	139.73	Amarillo
2 932.68	2 683.55	2 683.55	-	-	-	103.20	18.15	127.77	Arlington
3 616.50	3 159.73	3 159.73	-	2.72	1.96	189.45	28.88	233.76	Austin
2 562.37	758.60	758.60	-	278.93	-	-	1 274.67	250.17	Austin Community College
2 461.36	2 282.73	2 282.73	-	-	05	92.90	15.82	69.88	Beaumont
2 441.35	2 129.54	2 118.33	-	-	-	148.38	101.43	62.01	Bedville
536.75	406.64	406.64	-	-	-	36.55	7.02	86.54	Brownsville
4 609.98	4 246.28	4 246.28	-	-	-	124.05	31.91	207.74	Carrollton-Farmers Branch
3 495.93	3 160.15	3 157.23	-	-	-	130.51	17.99	187.27	Clear Creek
2 355.26	2 145.86	2 145.86	-	73	3.75	127.21	20.55	57.16	Conroe
1 488.41	1 320.42	1 320.42	-	1.53	1.41	55.79	20.16	89.10	Corpus Christi
3 097.57	2 711.80	2 711.75	-	-	7.98	145.63	13.01	219.15	Cypress-Fairbanks
3 350.89	3 175.90	3 175.90	-	01	97	63.79	9.90	100.33	Dallas
2 867.32	1 250.93	1 250.93	-	-	-	-	1 220.98	395.41	Dallas Community College
1 943.88	1 765.04	1 752.02	-	22	60	77.29	22.85	77.88	Ector County
499.50	368.85	368.85	-	-	-	28.30	6.04	96.31	Edgewood
1 218.16	1 006.16	1 006.16	-	-	-	49.47	64.96	97.57	El Paso
2 056.53	1 743.57	1 743.57	-	-	28	125.84	12.63	174.21	Fort Bend
2 217.70	2 013.94	2 013.87	-	-	82	67.52	45.04	90.38	Fort Worth
1 578.42	1 330.59	1 330.59	-	-	1.16	110.15	7.91	126.61	Galena Park
2 274.24	1 980.66	1 973.00	-	-	3.45	141.89	15.73	132.51	Garland
3 593.44	3 243.39	3 243.39	-	10.16	-	131.11	20.65	186.13	Goose Creek
1 884.65	1 628.28	1 628.28	-	-	73	133.20	50.45	72.00	Grand Prairie
654.45	501.29	494.47	-	-	16.77	65.35	17.36	53.68	Harlandale
2 497.90	2 245.32	2 245.32	-	-	-	61.84	7.33	163.42	Houston
2 765.75	591.57	591.57	-	-	-	-	2 091.92	82.26	Houston Community College
2 537.87	2 233.99	2 219.99	-	-	-	155.94	16.10	131.84	Humble
2 952.68	2 671.90	2 671.90	-	3.04	7.26	123.75	32.15	114.56	Hurst-Euless-Bedford
3 059.78	2 783.19	2 780.00	-	60	-	111.47	35.04	129.48	Irving
3 134.53	2 782.47	2 782.47	-	2.22	26	146.46	27.37	175.75	Katy
799.74	584.66	582.40	-	18	32	60.41	12.34	141.84	Killeen
2 171.46	1 936.40	1 928.60	-	86	77	136.57	14.45	82.39	Klein
508.37	423.32	405.94	-	19.52	-	13.90	9.31	42.31	Laredo
2 853.55	2 558.97	2 558.97	-	-	1.45	142.54	20.11	130.48	Lewisville
1 898.08	1 664.95	1 650.85	-	-	1.79	96.43	36.64	98.26	Lubbock
1 136.95	960.86	960.67	-	8.48	14.36	53.22	46.11	53.93	McAllen
1 825.96	1 550.27	1 550.27	-	-	-	169.25	54.55	51.89	Mesquite
1 899.25	1 704.20	1 704.20	-	-	2.13	83.53	38.37	71.01	Midland
2 803.76	2 532.73	2 525.25	-	-	-	110.69	59.69	100.65	North East
1 153.22	1 021.29	1 005.75	-	-	69	50.04	7.64	73.56	North Forest
2 236.98	1 976.91	1 976.91	-	3.42	2.14	103.60	23.03	127.87	Northside
1 648.54	1 388.76	1 381.21	-	16	29	124.64	49.39	85.30	Pasadena
389.71	280.04	266.62	-	4.42	05	35.19	15.65	54.36	Pharr-San Juan-Alamo
4 409.48	3 928.58	3 928.58	-	-	-	147.74	67.85	265.32	Plano
4 071.10	3 743.56	3 743.56	-	-	11.09	138.33	26.42	151.70	Richardson
2 818.73	2 514.40	2 514.35	-	5.76	15	118.08	35.72	144.63	Round Rock
1 433.66	1 174.63	1 164.42	-	91	31.98	85.67	79.17	61.29	San Angelo
1 433.43	1 293.21	1 293.21	-	-	2.59	46.20	27.79	63.63	San Antonio
3 209.19	1 526.73	1 526.73	-	-	-	-	1 515.86	166.60	San Jacinto College
2 886.01	2 476.29	2 476.29	-	-	-	139.45	102.34	167.93	Spring
3 735.76	3 395.37	3 395.37	-	21.37	-	83.54	107.79	127.69	Spring Branch
2 067.35	760.30	760.30	-	52.54	-	-	1 072.11	182.41	Tarrant County Junior College
2 069.58	1 878.38	1 870.78	-	-	19.22	82.87	18.23	70.88	Tyler
1 698.72	1 534.44	1 534.44	-	-	-	66.51	24.41	73.36	Waco
1 748.25	1 483.51	1 483.51	-	-	32.71	96.66	64.09	71.28	Wichita Falls
852.38	708.14	708.14	-	38	-	43.01	22.88	77.97	Ysleta
									UTAH
									Independent Schools:
673.77	477.88	477.88	-	-	-	70.70	22.21	102.98	Alpine
849.19	604.38	604.38	-	-	-	87.36	49.18	108.27	Davis County
911.95	722.51	722.51	-	-	-	50.30	26.82	112.32	Granite
827.75	652.93	652.93	-	-	-	62.16	21.03	91.64	Jordan
678.46	508.02	508.02	-	-	-	87.90	27.76	54.78	Nebo
1 993.10	1 638.62	1 638.62	-	-	08	47.65	27.05	279.70	Salt Lake City
865.62	571.95	571.95	-	-	-	89.91	96.73	105.03	Weber County
									VIRGINIA
									Dependent Schools:
2 316.09	-	-	2 161.07	-	-	107.00	14.05	33.96	Chesapeake
2 449.30	-	-	2 261.44	-	45	125.97	32.42	29.02	Chesterfield County
5 654.71	-	-	5 289.59	-	134.30	160.77	43.06	26.97	Fairfax County
2 355.84	-	-	2 069.35	-	25.81	110.32	115.42	34.93	Hampton County
3 373.22	-	-	3 170.94	-	2.91	149.15	35.82	14.40	Henrico County
2 185.13	-	-	2 033.05	-	-	97.84	38.41	15.83	Newport News
2 994.58	-	-	2 434.66	-	-	71.67	473.66	14.59	Norfolk
2 174.84	-	-	2 009.29	-	-	84.05	45.04	36.46	Portsmouth
3 601.17	-	-	3 381.14	-	2.55	143.07	39.39	35.02	Prince William County
4 520.30	-	-	4 189.96	-	63.69	61.86	142.56	62.21	Richmond
1 855.44	-	-	1 834.53	-	-	-	11.63	9.28	Virginia Beach

Table 17. Per Pupil Amounts of Financial Items of Individual Public School Systems Having

[Dollars. Detail may not add to total due to rounding. For meaning of abbreviations and symbols, see text]

Geographic area	General expenditure									
		Current spending					Capital outlay			
	Total	Total	Instruction	Support services	Other	Interest on debt	Total	Equipment	Construction	Land and existing structures
TEXAS—Con.										
Independent Schools:										
Abilene	4 021.15	3 853.94	2 494.20	1 086.95	272.78	65.64	101.57	70.09	8.84	22.63
Alamo Community College	5 440.58	4 978.52	-	-	4 978.52	112.33	349.72	204.65	145.07	-
Aldine	3 504.40	3 220.46	2 003.94	982.16	234.35	57.84	226.10	77.65	7.81	140.65
Alief	4 482.45	3 724.61	2 243.23	1 274.02	207.36	322.43	398.37	49.39	18.74	330.24
Amarillo	3 823.19	3 297.98	2 041.17	1 052.06	204.76	179.55	341.31	71.27	262.73	7.31
Arlington	3 948.36	3 433.93	2 083.49	1 179.88	170.56	223.20	291.23	138.31	9.82	143.10
Austin	5 163.15	4 360.06	2 468.18	1 516.91	374.97	309.89	492.58	67.16	133.88	291.53
Austin Community College	5 040.31	4 454.05	-	-	4 454.05	122.92	463.34	136.21	327.14	-
Beaumont	4 367.74	4 180.39	2 370.32	1 450.90	359.17	5.45	172.26	122.68	24.38	25.21
Birdville	4 401.22	3 498.70	2 344.20	951.10	203.40	212.34	687.53	277.92	11.05	398.57
Brownsville	3 790.02	3 613.47	2 332.00	1 012.83	268.64	89.88	85.10	57.01	.69	27.40
Carrollton-Farmers Branch	4 724.72	4 054.52	2 336.70	1 521.89	195.92	223.21	446.99	88.49	157.56	200.95
Clear Creek	4 327.05	3 662.15	2 232.88	1 239.71	189.57	163.08	498.13	135.24	298.13	64.76
Conroe	4 111.57	3 707.16	2 211.73	1 288.96	206.47	193.33	192.17	83.31	42.95	65.91
Corpus Christi	4 087.22	3 596.64	2 213.14	1 165.36	218.14	112.98	377.31	84.59	180.04	112.67
Cypress-Fairbanks	5 128.18	3 616.95	2 230.25	1 192.74	193.97	408.18	1 099.29	114.19	11.10	974.01
Dallas	4 595.36	4 083.48	2 368.33	1 396.00	319.14	118.84	392.38	42.55	75.04	274.79
Dallas Community College	5 036.61	4 456.37	-	-	4 456.37	67.38	512.86	258.18	254.68	-
Ector County	3 864.99	3 582.70	2 095.60	1 274.51	212.59	53.85	228.44	115.54	48.75	64.15
Edgewood	4 537.89	4 164.93	2 287.15	1 492.66	385.12	41.12	331.85	192.29	137.63	1.93
El Paso	3 866.63	3 428.54	2 094.50	1 093.36	240.68	99.56	338.53	91.74	159.60	87.20
Fort Bend	4 079.20	3 299.30	1 883.67	1 253.44	162.19	243.82	535.22	50.40	5.81	479.02
Fort Worth	4 230.30	3 830.66	2 118.10	1 440.42	272.14	160.94	230.14	145.32	17.81	67.00
Galena Park	3 579.96	3 146.81	1 909.27	1 025.91	211.63	7.40	411.74	103.98	84.69	223.07
Garland	3 654.79	3 136.12	1 867.68	1 077.08	191.36	258.96	259.72	71.36	34.96	153.40
Goose Creek	4 614.94	4 174.86	2 531.32	1 407.58	235.96	217.80	218.65	95.99	59.91	62.75
Grand Prairie	4 125.00	3 426.12	2 011.11	1 188.32	226.69	232.52	466.37	228.87	31.39	206.11
Harlandale	4 310.69	4 051.76	2 404.47	1 356.75	290.54	106.57	89.60	72.57	17.03	-
Houston	4 135.41	3 666.84	2 079.75	1 341.49	245.60	54.24	407.13	76.33	176.15	154.64
Houston Community College	5 304.64	4 943.70	-	-	4 943.70	-	360.93	131.32	229.61	-
Humble	4 628.89	3 648.74	2 087.64	1 361.47	199.63	253.12	725.24	207.07	13.95	504.23
Hurst-Euless-Bedford	3 823.75	3 497.25	2 213.00	1 109.70	174.54	168.35	158.15	89.09	34.08	34.98
Irving	3 833.56	3 515.58	2 139.79	1 161.71	214.08	201.82	113.94	55.91	51.99	6.05
Katy	4 941.28	3 938.96	2 182.15	1 560.92	195.89	400.66	601.66	201.78	59.03	340.86
Killeen	3 326.96	3 155.94	1 902.76	1 084.00	169.17	91.46	79.57	60.01	-	19.57
Klein	4 042.92	3 509.28	2 159.09	1 177.54	172.65	130.69	400.42	70.05	3.27	327.10
Laredo	3 808.40	3 649.24	2 199.49	1 205.29	244.46	71.45	87.71	69.56	10.34	7.81
Lewisville	3 907.92	3 120.16	1 959.43	953.64	207.08	389.22	398.29	70.67	55.86	271.77
Lubbock	4 398.36	3 755.04	2 251.65	1 219.56	283.84	102.67	540.49	34.36	475.43	30.69
McAllen	4 462.59	3 730.84	2 288.35	1 154.72	287.78	184.38	543.19	47.10	89.51	406.58
Mesquite	3 712.23	3 042.48	1 818.87	1 016.51	207.10	358.72	309.03	81.37	35.03	192.63
Midland	3 635.90	3 357.75	2 058.58	1 094.35	204.82	67.83	200.98	85.38	100.09	15.51
North East	4 172.28	3 645.30	2 160.14	1 307.66	177.50	77.60	449.38	105.77	32.59	311.02
North Forest	3 958.88	3 753.56	2 145.15	1 364.21	244.21	110.47	77.77	52.10	25.67	-
Northside	4 292.02	3 223.32	1 976.91	1 007.23	239.18	283.49	774.99	124.79	50.08	600.13
Pasadena	3 905.56	3 595.68	2 123.95	1 224.96	246.77	18.97	290.31	126.69	118.93	44.68
Pharr-San Juan-Alamo	4 039.29	3 807.86	2 173.99	1 281.16	352.71	126.34	101.85	93.22	2.02	6.60
Plano	4 954.46	4 211.09	2 597.77	1 421.33	191.99	234.06	509.32	208.60	211.35	89.37
Richardson	4 830.08	4 222.46	2 547.76	1 493.53	181.16	195.48	412.11	145.77	262.62	3.72
Round Rock	4 078.33	3 496.92	2 070.94	1 221.98	204.00	439.48	124.75	54.68	33.07	37.00
San Angelo	3 285.66	3 150.43	2 004.80	935.73	209.90	38.06	96.80	63.91	2.43	30.46
San Antonio	4 252.79	4 061.01	2 410.21	1 323.83	326.97	66.68	121.15	72.90	48.05	.20
San Jacinto College	5 667.95	5 135.94	-	-	5 135.94	83.93	448.09	114.79	333.30	-
Spring	5 097.64	3 930.41	2 422.56	1 313.54	194.31	158.33	1 008.58	84.75	31.40	892.43
Spring Branch	5 096.62	4 616.07	2 424.77	1 991.93	199.37	217.52	263.02	169.29	92.87	.87
Tarrant County Junior College	4 659.58	4 067.28	-	-	4 067.28	238.34	353.95	292.37	61.57	-
Tyler	3 637.75	3 463.17	2 038.93	1 209.68	214.56	120.13	54.38	49.62	-	4.76
Waco	4 189.38	3 866.70	2 305.55	1 197.64	363.52	164.91	148.12	45.18	102.45	.49
Wichita Falls	3 754.31	3 523.68	2 138.10	1 168.74	216.84	93.20	137.43	108.59	4.53	24.32
Ysleta	3 626.74	3 424.25	2 106.61	1 075.11	242.53	133.94	68.21	41.06	2.56	24.58
UTAH—Con.										
Independent Schools:										
Alpine	2 829.46	2 507.86	1 625.13	666.10	216.64	86.79	234.81	87.54	118.73	28.54
Davis County	3 258.95	2 609.17	1 721.54	695.96	191.67	147.73	502.05	135.62	343.21	23.22
Granite	2 766.59	2 585.66	1 716.97	692.10	176.59	56.81	124.12	86.25	34.98	2.89
Jordan	2 812.40	2 616.06	1 717.55	726.77	171.74	53.12	143.22	65.34	63.76	14.12
Nebo	2 791.92	2 536.14	1 633.56	714.33	188.25	39.59	216.19	126.03	87.66	2.50
Salt Lake City	3 873.05	3 588.47	2 062.75	960.07	565.65	.08	284.50	134.94	142.82	6.74
Weber County	2 935.15	2 720.10	1 779.77	735.30	205.03	74.25	140.80	83.45	47.57	9.78
VIRGINIA—Con.										
Dependent Schools:										
Chesapeake	5 374.70	4 515.05	2 764.26	1 490.98	259.81	93.86	759.86	133.92	546.07	79.88
Chesterfield County	5 525.09	4 209.04	2 663.24	1 370.17	175.63	211.49	1 095.68	93.53	939.30	62.86
Fairfax County	7 835.75	6 603.69	3 786.97	2 563.49	253.23	169.36	1 062.70	191.82	862.85	8.02
Hampton County	5 031.19	4 586.45	2 903.62	1 461.96	220.88	3.04	429.36	140.53	288.83	-
Henrico County	5 856.15	4 924.44	2 958.64	1 742.88	222.93	151.82	764.69	116.58	634.51	13.60
Newport News	5 198.82	4 753.92	2 853.59	1 666.83	233.50	101.43	330.72	76.99	248.26	5.46
Norfolk	5 541.94	5 114.23	2 975.70	1 860.16	278.37	69.40	358.31	57.91	273.99	26.41
Portsmouth	5 214.72	4 537.95	2 696.44	1 597.12	244.39	11.14	665.63	89.54	576.09	-
Prince William County	6 573.46	5 247.54	3 071.19	1 972.31	204.04	389.78	936.14	132.21	800.90	3.03
Richmond	7 065.54	6 571.26	3 630.36	2 543.36	397.54	110.58	383.70	208.73	172.87	2.11
Virginia Beach	4 703.83	4 003.44	2 558.09	1 363.18	82.17	120.54	579.84	101.69	432.43	45.73

See footnotes at end of table.

Enrollment of 15,000 or More: 1990-91—Con.

General expenditure—Con.			Debt						Geographic area
	Exhibit: Salaries and wages		Outstanding						
Intergovernmental	Total	Instruction	Total	Long-term	Short-term	Long-term issued	Long-term retired	Total cash and securities	
									TEXAS—Con.
									Independent Schools:
-	3 049.71	2 206.87	2 198.41	2 198.41	-	1 281.52	105.30	1 991.60	Abilene
-	3 268.06	-	8 939.03	8 939.03	-	2 447.76	215.42	4 424.21	Alamo Community College
-	2 602.91	1 855.02	666.42	666.42	-	-	61.95	440.53	Aldine
37.04	3 002.49	2 076.41	4 635.11	4 635.11	-	888.26	394.84	1 153.49	Alief
4.35	2 508.15	1 752.62	2 474.28	2 474.28	-	55	105.21	1 003.00	Amarillo
-	2 748.93	1 878.15	4 034.91	4 034.91	-	1 158.34	464.78	2 186.40	Arlington
62	3 238.86	2 131.39	4 293.43	4 293.43	-	1 226.20	865.46	1 780.46	Austin
-	2 804.73	-	1 803.77	1 803.77	-	390.90	51.25	3 705.26	Austin Community College
9.64	3 132.80	2 063.94	463.02	463.02	-	305.35	64.72	637.62	Beaumont
2.65	2 701.07	2 015.16	3 298.49	3 298.49	-	270.77	162.73	611.94	Berdville
1.57	2 761.29	2 047.94	1 043.72	1 043.72	-	-	58.29	1 040.42	Brownsville
-	3 123.82	2 035.62	4 845.41	4 845.41	-	2 123.37	328.42	3 349.20	Carrollton-Farmers Branch
3.69	2 817.67	1 966.90	3 597.48	3 597.48	-	1 034.41	188.89	2 785.47	Clear Creek
18.91	2 922.33	1 969.72	3 195.74	3 195.74	-	344.62	250.06	590.16	Conroe
.29	2 858.55	1 987.44	2 082.61	2 082.61	-	668.69	95.69	1 170.25	Corpus Christi
3.76	2 909.06	1 997.03	7 412.31	7 412.31	-	2 351.43	981.88	2 954.20	Cypress-Fairbanks
66	3 185.89	2 111.72	1 424.27	1 424.27	-	-	166.96	337.50	Dallas
-	3 175.67	-	1 117.07	1 117.07	-	-	206.97	4 672.08	Dallas Community College
-	2 694.15	1 824.55	661.44	661.44	-	63.26	205.78	620.77	Ector County
-	3 119.10	2 043.44	468.28	468.28	-	-	17.27	945.60	Edgewood
-	2 641.43	1 807.24	1 678.79	1 678.79	-	546.15	92.53	1 596.69	El Paso
.86	2 472.99	1 647.84	3 628.71	3 628.71	-	1 214.96	317.22	1 960.30	Fort Bend
8.56	2 878.63	1 855.91	2 042.00	2 042.00	-	28.92	128.44	470.73	Fort Worth
14.02	2 479.13	1 716.74	1 316.31	1 316.31	-	1 286.09	32.60	2 377.79	Galena Park
-	2 480.22	1 676.13	4 209.43	4 209.43	-	935.19	199.16	1 497.60	Garland
3.63	3 022.18	2 117.38	4 037.50	4 037.50	-	3 211.17	731.31	3 254.51	Goose Creek
-	2 517.36	1 756.62	3 388.11	3 388.11	-	449.55	120.69	796.62	Grand Prairie
62.76	3 322.69	2 214.33	1 474.52	1 474.52	-	17.56	64.75	598.25	Harlandale
7.21	2 922.51	1 874.15	1 176.29	1 176.29	-	54.52	66.95	276.34	Houston
-	2 885.19	-	-	-	-	-	-	1 022.02	Houston Community College
1.79	2 861.14	1 901.24	3 962.36	3 962.36	-	986.36	323.32	1 614.79	Humble
-	2 800.83	1 977.78	3 235.33	3 235.33	-	1 712.87	1 062.17	2 039.74	Hurst-Euless-Bedford
2.21	2 726.39	1 888.53	5 932.81	5 932.81	-	3 181.51	353.19	3 895.30	Irving
-	2 983.22	1 978.98	6 396.53	6 396.53	-	1 690.60	677.84	2 358.16	Katy
-	2 430.21	1 706.48	1 176.86	1 176.86	-	-	47.13	1 237.31	Killeen
2.54	2 870.58	1 986.82	3 269.03	3 269.03	-	758.98	511.85	775.31	Klein
-	3 009.87	2 011.84	968.93	968.93	-	346.29	345.01	204.13	Laredo
.24	2 437.56	1 781.92	6 184.80	6 184.80	-	988.86	390.38	1 609.09	Lewisville
.16	2 465.26	1 917.99	2 125.92	2 125.92	-	1 115.37	342.30	1 398.49	Lubbock
4.17	2 852.67	2 005.50	2 386.63	2 386.63	-	974.41	1 043.93	405.72	McAllen
2.01	2 396.30	1 654.59	5 755.40	5 755.40	-	1 234.57	246.72	1 424.15	Mesquite
9.34	2 546.49	1 778.91	1 957.64	1 957.64	-	1 080.54	177.69	1 177.73	Midland
-	2 880.75	1 956.10	1 683.13	1 683.13	-	-	161.19	695.00	North East
17.08	2 944.89	1 953.82	1 778.20	1 778.20	-	85.84	241.37	769.53	North Forest
10.21	2 718.57	1 907.85	4 872.91	4 872.91	-	1 399.83	177.41	1 787.39	Northside
.61	2 784.05	1 913.45	1 302.21	1 302.21	-	1 167.12	151.69	1 456.55	Pasadena
3.25	2 840.07	1 899.43	1 484.59	1 484.59	-	218.02	326.09	370.55	Pharr-San Juan-Alamo
-	3 184.97	2 264.07	5 918.31	5 918.31	-	3 929.13	1 510.66	4 765.62	Plano
.03	3 313.35	2 267.20	2 871.26	2 871.26	-	792.75	166.54	1 665.20	Richardson
17.17	2 690.52	1 858.48	7 607.55	7 607.55	-	3 425.93	1 860.67	2 513.89	Round Rock
.36	2 397.54	1 732.15	551.68	551.68	-	-	87.62	746.75	San Angelo
3.96	3 012.04	2 003.53	869.27	869.27	-	75.01	75.76	605.72	San Antonio
-	3 194.29	-	1 256.39	1 256.39	-	-	149.97	2 491.25	San Jacinto College
.32	3 005.39	2 080.33	3 847.82	3 847.82	-	278.20	276.15	1 292.06	Spring
-	3 353.01	2 133.97	3 039.21	3 039.21	-	757.78	236.05	1 322.74	Spring Branch
-	2 722.44	-	3 146.66	3 146.66	-	339.81	156.31	1 776.68	Tarrant County Junior College
.06	2 770.73	1 917.56	2 072.43	2 072.43	-	647.63	559.20	491.90	Tyler
9.65	2 851.18	2 056.23	1 902.93	1 902.93	-	36.72	64.34	572.70	Waco
-	2 542.94	1 839.65	1 125.84	1 125.84	-	-	152.22	578.24	Wichita Falls
.34	2 666.20	1 846.06	1 791.29	1 791.29	-	-	151.12	635.52	Ysleta
									UTAH—Con.
									Independent Schools:
-	1 641.19	1 171.98	1 203.25	1 175.33	27.93	-	107.46	324.48	Alpine
-	1 719.66	1 234.04	1 791.49	1 791.49	-	513.22	85.69	-	Davis County
-	1 746.70	1 238.80	615.42	615.42	-	-	99.49	195.05	Granite
-	1 688.66	1 233.59	551.31	551.31	-	-	99.98	114.45	Jordan
-	1 636.67	1 149.09	344.60	291.59	53.01	-	85.71	38.68	Nebo
-	2 283.13	1 474.93	25.64	-	25.64	-	1.01	158.24	Salt Lake City
-	1 739.39	1 226.38	1 028.85	1 028.85	-	-	78.04	141.54	Weber County
									VIRGINIA—Con.
									Dependent Schools:
5.93	2 988.32	2 023.47	906.27	906.27	-	515.49	104.26	-	Chesapeake
6.88	2 868.50	2 014.88	2 221.49	2 221.49	-	820.59	1 757.98	-	Chesterfield County
-	4 466.19	2 827.85	6 640.39	6 640.39	-	461.33	206.65	-	Fairfax County
12.35	3 050.27	2 111.72	96.43	96.43	-	48.50	1.87	-	Hampton County
15.20	3 405.54	2 241.71	2 812.95	2 812.95	-	1 289.91	111.56	-	Henrico County
12.76	3 164.49	2 045.70	1 729.99	1 729.99	-	298.22	94.38	-	Newport News
-	3 368.27	2 267.95	1 241.62	1 241.62	-	600.67	57.47	-	Norfolk
-	2 997.94	1 979.08	143.98	143.98	-	-	13.31	-	Portsmouth
-	3 617.07	2 341.89	2 809.06	2 809.06	-	494.17	210.54	-	Prince William County
-	4 106.84	2 665.56	2 247.33	2 247.33	-	206.32	165.20	-	Richmond
-	2 801.30	1 947.67	1 846.40	1 846.40	-	211.84	125.88	-	Virginia Beach

Table 17. Per Pupil Amounts of Financial Items of Individual Public School Systems Having

[Dollars. Detail may not add to total due to rounding. For meaning of abbreviations and symbols, see text]

Geographic area	Enrollment[1]	General revenue				
		Total	Federal sources			State sources
			Total	Direct	Through State	
WASHINGTON						
Independent Schools:						
Bellevue	14 772	5 977.73	151.23	28.97	122.26	3 759.68
Edmonds	18 745	5 941.10	185.97	33.77	152.20	4 091.17
Federal Way	18 168	4 985.63	137.00	24.82	112.18	3 771.58
Highline	16 297	6 157.64	222.19	26.02	196.17	4 511.83
Kent	21 024	5 206.34	139.51	27.11	112.40	3 593.08
Lake Washington	22 963	5 764.14	127.90	39.50	88.40	3 808.65
Northshore	17 470	5 659.30	95.99	20.84	75.16	4 063.48
Seattle	43 593	6 518.78	508.57	199.99	308.58	4 082.44
Spokane	29 468	4 891.44	286.99	26.61	260.38	3 611.34
Tacoma	30 169	6 142.66	393.78	84.39	309.39	4 145.94
Vancouver	16 363	5 100.65	223.00	23.47	199.54	3 872.52
WEST VIRGINIA						
Independent Schools:						
Cabell County	14 606	4 536.08	400.11	1.71	398.40	2 652.40
Kanawha County	34 504	4 282.52	351.61	23.07	328.54	2 399.49
Raleigh County	14 493	4 213.55	353.48	-	353.48	2 540.12
Wood County	15 093	4 641.29	326.38	-	326.38	2 821.71
WISCONSIN						
Independent Schools:						
Green Bay	16 304	6 134.87	264.97	10.30	254.66	2 596.05
Madison	20 279	7 612.80	270.53	16.08	254.45	1 461.07
Milwaukee	88 756	6 638.44	554.61	19.92	534.69	3 700.21
Milwaukee Area Voc-Tech-Adult	11 664	9 744.26	477.79	477.79	-	2 144.63
Racine	21 525	5 864.16	236.00	9.48	226.53	3 084.65

See footnotes at end of table.

Enrollment of 15,000 or More: 1990-91—Con.

General revenue—Con.									Geographic area
Local sources									
	Taxes			Intergovernmental from—		Charges			
Total	Total	Property	Contribution from parent government	Cities and counties	Other school systems	School lunch	Other	Other	
									WASHINGTON
									Independent Schools:
2 066.62	1 488.15	1 488.15	-	1.22	28.84	97.01	159.49	292.11	Bellevue
1 663.96	1 214.30	1 214.30	-	21.02	22.62	103.76	102.80	199.47	Edmonds
1 077.06	820.62	820.62	-	1.16	5.67	73.81	106.40	69.41	Federal Way
1 423.82	979.57	979.57	-	5.34	45.04	73.57	94.99	225.32	Highline
1 473.74	1 149.50	1 149.50	-	1.24	7.80	82.76	85.52	146.93	Kent
1 827.59	1 358.05	1 358.05	-	8.62	.91	98.03	109.65	252.32	Lake Washington
1 499.83	1 197.48	1 197.48	-	7.10	3.72	90.15	90.38	110.99	Northshore
1 927.76	1 653.50	1 653.50	-	15.23	.32	51.50	54.80	152.41	Seattle
993.11	710.60	710.60	-	-	3.63	54.36	108.15	116.36	Spokane
1 602.94	1 347.91	1 347.91	-	20.48	34.61	55.32	59.70	84.92	Tacoma
1 005.13	727.01	727.01	-	6.84	-	77.68	55.61	137.99	Vancouver
									WEST VIRGINIA
									Independent Schools:
1 483.57	1 211.28	1 211.28	-	3.56	5.34	121.25	20.06	122.07	Cabell County
1 531.42	1 325.85	1 325.85	-	3.36	2.03	64.20	29.65	106.34	Kanawha County
1 319.95	934.31	934.31	-	-	-	58.99	8.42	318.22	Raleigh County
1 493.21	1 097.73	1 097.73	-	11.86	1.39	148.15	16.96	217.12	Wood County
									WISCONSIN
									Independent Schools:
3 273.86	2 946.27	2 946.27	-	1.10	42.38	63.36	22.20	198.54	Green Bay
5 881.21	5 430.89	5 430.89	-	-	43.10	80.43	92.71	234.08	Madison
2 383.61	2 243.87	2 243.87	-	37.95	10.13	29.76	9.94	51.97	Milwaukee
7 121.83	4 875.43	4 875.43	-	-	-	-	2 030.26	216.14	Milwaukee Area Voc-Tech-Adult
2 543.51	2 294.87	2 294.87	-	-	7.90	70.80	28.11	141.84	Racine

Table 17. Per Pupil Amounts of Financial Items of Individual Public School Systems Having

[Dollars. Detail may not add to total due to rounding. For meaning of abbreviations and symbols, see text]

Geographic area	General expenditure									
		Current spending					Capital outlay			
	Total	Total	Instruction	Support services	Other	Interest on debt	Total	Equipment	Construction	Land and existing structures
WASHINGTON—Con.										
Independent Schools:										
Bellevue	6 313.23	5 380.38	3 033.64	2 037.84	309.10	104.45	826.63	329.88	377.88	118.87
Edmonds	6 493.04	4 670.31	2 669.94	1 731.40	268.98	228.11	1 593.01	318.16	1 191.66	83.17
Federal Way	5 343.13	4 305.59	2 575.08	1 520.31	210.20	181.25	841.59	250.33	448.43	142.83
Highline	5 786.67	4 909.49	2 844.39	1 847.40	217.71	243.66	635.21	114.50	520.22	.49
Kent	5 569.44	4 473.13	2 697.58	1 569.49	206.05	247.67	846.37	205.10	560.31	80.96
Lake Washington	6 588.90	4 668.16	2 838.91	1 542.13	287.11	350.08	1 568.39	320.38	877.37	370.64
Northshore	6 618.78	4 529.36	2 857.30	1 460.16	211.91	256.73	1 829.42	322.90	1 445.79	60.73
Seattle	6 707.75	5 660.24	3 189.20	2 235.38	235.66	37.02	1 010.48	192.92	817.15	.41
Spokane	4 814.34	4 525.38	2 725.13	1 569.02	231.23	45.57	243.38	167.37	75.98	.03
Tacoma	6 025.32	5 352.05	3 183.33	1 937.85	230.87	59.00	614.27	147.70	442.81	23.77
Vancouver	5 179.55	4 663.08	2 796.68	1 618.96	247.45	74.31	442.16	163.05	157.43	121.68
WEST VIRGINIA—Con.										
Independent Schools:										
Cabell County	4 386.96	4 182.60	2 314.32	1 515.88	352.39	-	197.11	140.15	-	56.96
Kanawha County	4 265.71	4 029.01	2 198.32	1 361.78	468.90	-	235.74	81.47	145.35	8.93
Raleigh County	3 984.06	3 689.16	2 059.48	1 336.65	293.04	52.99	238.32	109.85	120.20	8.28
Wood County	4 591.27	4 184.13	2 407.14	1 456.77	320.21	10.27	386.60	97.20	286.36	3.05
WISCONSIN—Con.										
Independent Schools:										
Green Bay	6 910.76	6 151.44	3 630.77	1 862.55	658.12	141.87	595.62	115.06	454.74	25.82
Madison	7 580.11	7 071.01	4 527.29	2 255.29	288.43	64.75	428.62	128.21	300.41	-
Milwaukee	6 988.83	6 602.55	3 904.24	2 423.25	275.06	-	351.90	196.98	154.92	-
Milwaukee Area Voc-Tech-Adult	9 314.04	8 261.49	-	-	8 261.49	256.77	795.78	588.56	207.22	-
Racine	6 180.44	5 820.53	3 589.76	2 101.23	149.55	127.29	231.73	126.09	105.64	-

Note: See appendix B for explanatory notes that pertain to this table. Interschool system transactions are included in this table. The following data are not available for higher education school systems: revenue from Federal sources through State, school lunch charges, and expenditures for instruction, support services, land and existing structures, and instruction salaries. Tuition and auxiliary enterprise charges for higher education systems are reported as "other charges" and all current operation expenditure appears under "other current spending." Tax revenue for dependent school systems are presented as "contribution from parent government." Total cash and securities data are not available for dependent school systems.

[1]Enrollments for the elementary-secondary systems in all States are for fall 1990 as reported by the State education agencies. Enrollments for the higher education systems are 1991 full-time equivalent enrollments from the Integrated Postsecondary Education Data System, National Center for Education Statistics (NCES). These enrollments are for fall 1990.

Enrollment of 15,000 or More: 1990-91—Con.

General expenditure—Con.			Debt						Geographic area
	Exhibit: Salaries and wages		Outstanding						
Intergov-ernmental	Total	Instruction	Total	Long-term	Short-term	Long-term issued	Long-term retired	Total cash and securities	
									WASHINGTON—Con.
									Independent Schools:
1.76	3 551.72	2 234.02	1 507.65	1 419.04	88.61	.20	167.89	2 221.09	Bellevue
1.60	3 126.27	1 953.64	3 281.68	3 280.87	.80	483.01	97.31	2 171.73	Edmonds
14.70	2 855.68	1 885.40	2 653.24	2 651.86	1.38	92.58	73.54	875.50	Federal Way
.31	3 238.76	2 048.41	3 491.07	3 257.90	233.17	34.67	50.38	1 821.75	Highline
2.28	2 994.77	1 959.62	3 524.21	3 519.93	4.28	1 191.02	188.36	1 854.50	Kent
2.26	3 016.42	2 076.47	5 185.91	5 185.04	.87	427.91	95.59	2 822.02	Lake Washington
3.26	3 043.62	2 090.96	5 478.31	5 477.16	1.14	1 976.30	160.56	2 219.98	Northshore
-	3 585.67	2 260.43	278.71	277.45	1.26	4.61	471.68	1 080.17	Seattle
-	2 958.97	1 991.86	751.83	665.30	86.53	-	83.85	601.98	Spokane
-	3 534.46	2 318.64	1 219.99	1 068.94	151.05	45.54	67.29	810.20	Tacoma
-	3 078.04	2 000.92	1 932.71	1 932.71	-	1 877.16	41.37	2 325.67	Vancouver
									WEST VIRGINIA—Con.
									Independent Schools:
7.26	3 112.62	1 975.01	3 080.93	3 080.93	-	3 080.93	-	3 422.09	Cabell County
.96	3 011.27	1 888.30	-	-	-	-	-	335.76	Kanawha County
3.59	2 810.81	1 773.20	616.16	616.16	-	-	66.58	487.55	Raleigh County
10.27	3 170.41	2 091.50	770.56	770.56	-	624.13	-	844.56	Wood County
									WISCONSIN—Con.
									Independent Schools:
21.84	3 713.75	2 640.09	2 089.67	2 089.67	-	-	132.79	1 691.67	Green Bay
15.73	4 724.15	3 343.31	1 656.29	1 656.29	-	-	121.70	1 108.83	Madison
34.39	3 836.61	2 699.10	234.13	234.13	-	-	-	606.05	Milwaukee
-	4 989.88	-	3 837.62	3 837.62	-	865.91	575.96	2 254.89	Milwaukee Area Voc-Tech-Adult
.88	3 629.50	2 617.75	2 146.34	1 124.27	1 022.07	-	61.79	1 861.60	Racine

Table 18. States Ranked According to Selected Per Pupil Elementary-Secondary Public School System Revenue Amounts: 1990-91

[Dollars. Detail may not add to total due to rounding. For meaning of abbreviations and symbols, see text]

Rank	Elementary-secondary revenue[1]	Federal sources	State sources	Local sources					
				Total[1]	Taxes	Parent government contribution	From cities and counties	Charges	Other
	US 5 436	US 323	US 2 571	US 2 541	US 1 676	US 464	US 73	US 154	US 174
1	NJ 8 858	AK 940	AK 6 023	DC 7 544	NJ 4 266	DC 7 472	MO 784	NE 407	AZ 425
2	AK 8 846	DC 690	HI 4 950	NJ 5 262	NH 3 823	CT 4 296	MA 462	ND 254	CO 360
3	DC 8 234	NM 548	WA 3 960	NH 5 044	VT 3 726	MA 3 704	WY 459	FL 251	MT 353
4	NY 8 232	MS 538	DE 3 798	CT 4 711	MI 3 474	MD 3 548	MT 415	MA 230	CA 280
5	CT 8 002	MT 478	NY 3 497	MA 4 443	OR 3 276	RI 3 150	KS 351	OH 223	KS 279
6	MA 6 884	HI 443	WV 3 301	NY 4 341	PA 3 096	VA 2 771	CT 302	MO 207	OR 246
7	VT 6 596	SD 432	CA 3 287	VT 4 067	WI 2 713	AK 1 550	TN 300	MD 204	MI 244
8	MD 6 463	DE 401	NJ 3 265	MI 3 991	NE 2 642	NY 1 422	AL 291	MN 204	ND 219
9	MI 6 284	LA 401	NM 3 209	MD 3 794	NY 2 624	ME 1 420	NE 260	CA 203	WY 218
10	PA 6 216	NY 394	NV 3 187	OR 3 794	IL 2 623	NC 1 297	RI 228	SC 195	IL 213
11	RI 6 148	KY 392	MN 3 145	NE 3 505	CO 2 325	TN 1 061	SC 195	IN 190	MN 211
12	WY 5 995	OK 392	CT 3 024	RI 3 416	OH 2 219	NH 1 002	AZ 168	WY 187	NV 211
13	FL 5 825	WV 387	NC 3 024	PA 3 415	FL 2 087	NJ 888	MN 160	VA 178	NJ 208
14	WI 5 798	AZ 386	IN 2 992	WI 3 040	SD 2 082	CA 56	MI 140	HI 175	MO 206
15	DE 5 695	AL 378	FL 2 936	VA 2 988	TX 1 957	MS 3	OR 109	CO 173	GA 203
16	MN 5 675	SC 368	WY 2 865	IL 2 960	WY 1 949	AL -	OK 79	AR 171	NE 197
17	NH 5 641	FL 366	KY 2 804	CO 2 880	IN 1 906	AZ -	ND 73	WA 165	FL 186
18	HI 5 594	ND 352	ME 2 741	WY 2 813	IA 1 873	AR -	SD 62	OR 162	SD 179
19	ME 5 580	CA 346	OK 2 622	MO 2 692	KS 1 826	CO -	WI 51	VT 160	AK 175
20	OR 5 544	TN 345	GA 2 594	OH 2 601	MN 1 727	DE -	IN 45	AK 158	PA 173
21	VA 5 543	PA 342	WI 2 535	KS 2 599	AZ 1 717	FL -	NY 39	KS 142	VT 171
22	IN 5 528	AR 338	RI 2 472	ME 2 568	MO 1 516	GA -	GA 28	NH 136	LA 167
23	WA 5 453	OR 335	PA 2 458	FL 2 523	GA 1 481	HI -	WA 17	PA 137	NC 166
24	NE 5 408	NJ 331	MD 2 383	SD 2 443	ND 1 456	ID -	LA 14	MS 133	NM 162
25	CA 5 161	NC 329	SC 2 266	AZ 2 439	MT 1 437	IL -	CA 13	MI 132	IN 158
26	IL 5 144	WY 316	MT 2 262	MN 2 303	SC 1 382	IN -	VT 11	NC 131	OH 158
27	CO 5 044	VT 315	VA 2 261	IN 2 301	DE 1 259	IA -	PA 8	AZ 129	WI 158
28	MT 5 006	TX 307	AL 2 252	MT 2 268	NV 1 220	KS -	WV 7	IA 127	NY 151
29	OH 4 974	MI 304	LA 2 242	TX 2 208	LA 1 172	KY -	AR 6	TX 127	WV 147
30	WV 4 960	GA 296	ID 2 223	IA 2 116	WV 1 038	LA -	IL 4	AL 124	SC 143
31	NC 4 948	NE 296	VT 2 215	ND 2 002	CA 996	MI -	TX 4	TN 124	TN 139
32	KS 4 946	IL 294	KS 2 200	SC 1 915	AR 944	MN -	NH 3	SD 120	DE 135
33	NV 4 876	VA 294	IA 2 175	AK 1 882	ID 936	MO -	CO 2	IL 119	WA 127
34	MO 4 834	WA 292	AR 2 171	GA 1 822	ME 924	MT -	OH 2	WI 119	UT 123
35	AZ 4 828	MD 286	MA 2 158	TN 1 623	OK 913	NE -	MS 1	OK 113	TX 120
36	GA 4 714	MA 284	OH 2 123	NC 1 594	WA 891	NV -	AK -	ME 112	IA 115
37	SC 4 571	ME 272	AZ 2 003	CA 1 547	KY 838	NM -	DE -	GA 110	ME 112
38	TX 4 492	ID 271	MI 1 989	NV 1 504	UT 802	ND -	DC -	NM 108	MS 92
39	IA 4 465	MO 269	TX 1 977	DE 1 497	MS 679	OH -	FL -	NY 106	OK 92
40	NM 4 436	CT 267	ND 1 964	LA 1 417	NM 409	OK -	HI -	CT 104	AR 89
41	ND 4 318	RI 258	CO 1 949	WV 1 272	AL 374	OR -	ID -	DE 102	AL 86
42	OK 4 211	OH 249	IL 1 890	AR 1 211	AK -	PA -	IA -	NJ 100	ID 86
43	KY 4 170	CO 235	MO 1 874	WA 1 200	CT -	SC -	KY -	UT 97	NH 77
44	LA 4 061	IN 235	UT 1 802	OK 1 198	DC -	SD -	ME -	WV 80	KY 56
45	SD 4 025	MN 227	MS 1 790	ID 1 097	HI -	TX -	MD -	KY 79	MA 47
46	AR 3 719	WI 223	TN 1 660	UT 1 022	MD -	UT -	NV -	ID 75	MD 42
47	TN 3 626	UT 205	NE 1 607	KY 973	MA -	VT -	NJ -	NV 72	VA 39
48	ID 3 592	NV 185	OR 1 416	MS 906	NC -	WA -	NM -	LA 64	RI 34
49	AL 3 504	IA 174	SD 1 150	AL 874	RI -	WV -	NC -	MT 63	HI 26
50	MS 3 236	NH 155	NH 442	NM 679	TN -	WI -	UT -	DC 51	DC 20
51	UT 3 029	KS 147	DC -	HI 201	VA -	WY -	VA -	RI 5	CT 10

[1]Duplicative interschool system transactions are excluded.

Table 19. States Ranked According to Selected Per Pupil Elementary-Secondary Public School System Expenditure Amounts: 1990-91

[Dollars. Detail may not add to total due to rounding. For meaning of abbreviations and symbols, see text]

Rank	Elementary-secondary expenditure[1]	Current spending			Capital outlay		Other expenditures[1]	Salaries and wages	
		Total	Instruction	Other	Total	Construction		Total	Instruction
	US 5 496	US 4 938	US 2 956	US 1 982	US 451	US 270	US 108	US 3 199	US 2 213
1	AK 8 829	NJ 7 949	NY 5 112	DC 4 202	NV 1 639	NV 1 484	AK 434	DC 5 516	CT 3 971
2	NJ 8 463	DC 7 856	CT 4 612	NJ 3 617	FL 913	AZ 701	IN 263	AK 4 949	NY 3 758
3	DC 8 457	NY 7 794	NJ 4 332	AK 3 486	WA 882	AK 604	AZ 239	NY 4 855	AK 3 262
4	NY 8 358	AK 7 670	AK 4 182	NY 2 683	AZ 820	HI 601	PA 213	CT 4 772	NJ 3 247
5	CT 7 473	CT 7 261	RI 3 869	CT 2 670	HI 758	WA 594	WA 176	NJ 4 754	DC 2 983
6	PA 6 610	VT 6 096	VT 3 734	MI 2 555	AK 725	FL 532	CO 167	MD 3 625	RI 2 730
7	MD 6 470	MD 5 947	MD 3 664	VT 2 363	ME 652	PA 494	NV 167	RI 3 605	VT 2 683
8	VT 6 407	PA 5 819	DC 3 653	PA 2 335	VA 625	VA 472	TX 158	VT 3 745	DE 2 673
9	MA 6 193	RI 5 789	DE 3 631	FL 2 334	DC 601	NC 428	NH 144	MI 3 580	MA 2 585
10	MI 6 183	MA 5 788	MA 3 528	MD 2 282	MN 577	NM 426	SC 137	WY 3 493	MD 2 556
11	FL 6 089	MI 5 568	PA 3 484	MA 2 258	PA 577	MO 397	WY 136	MA 3 433	HI 2 482
12	WY 6 042	WI 5 554	WI 3 386	OR 2 189	MO 575	CO 391	NJ 135	DE 3 400	NH 2 404
13	NV 6 015	DE 5 531	ME 3 308	WY 2 183	CO 523	DC 382	MN 132	MN 3 388	ME 2 383
14	WI 6 013	WY 5 406	NH 3 236	WI 2 168	GA 513	MD 373	VA 132	PA 3 354	MN 2 369
15	ME 5 964	OR 5 214	WY 3 223	OH 2 095	NC 508	SC 372	ME 129	VA 3 331	WI 2 358
16	RI 5 949	ME 5 183	MN 3 173	HI 1 992	WY 501	NH 343	MI 124	ME 3 285	WY 2 306
17	MN 5 814	NH 5 152	MI 3 033	VA 1 979	NH 498	NY 323	NY 123	WI 3 265	PA 2 295
18	DE 5 792	MN 5 105	OR 3 025	MN 1 932	SC 495	ID 300	FL 117	NH 3 264	VA 2 232
19	NH 5 792	FL 5 039	VA 3 009	IL 1 930	OK 490	IN 294	LA 117	CA 3 220	CA 2 209
20	WA 5 778	VA 4 988	CA 2 986	WV 1 924	IN 485	NE 291	WI 110	FL 3 183	MI 2 201
21	VA 5 745	CA 4 892	NE 2 864	RI 1 920	MD 478	ME 288	CT 98	HI 3 164	IL 2 124
22	HI 5 590	HI 4 832	HI 2 839	NH 1 916	MI 471	MA 287	IL 97	AZ 3 081	IN 2 102
23	OR 5 519	NE 4 739	WA 2 814	CA 1 906	NM 459	OK 272	OR 97	IL 3 074	CO 2 054
24	CA 5 391	WA 4 720	IN 2 715	WA 1 906	NE 448	WY 267	TN 94	IN 3 054	FL 2 037
25	IN 5 273	OH 4 700	FL 2 706	DE 1 900	CA 447	CA 259	UT 85	WA 3 049	NE 2 027
26	NE 5 262	WV 4 628	WV 2 704	MT 1 868	NY 441	MI 244	MO 84	CO 3 035	WA 2 024
27	CO 5 174	IL 4 591	CO 2 664	ME 1 875	IA 390	MN 223	MA 80	OR 2 998	NC 2 018
28	IL 5 045	IN 4 524	IL 2 660	NE 1 875	ID 386	IA 216	KS 79	KS 2 995	KS 2 004
29	OH 5 000	CO 4 483	NC 2 646	SD 1 861	NJ 379	NJ 205	KY 78	WV 2 967	IA 2 003
30	WV 4 955	MT 4 461	IA 2 626	KS 1 858	IL 357	AL 201	AR 77	NC 2 919	MO 1 967
31	MO 4 943	KS 4 400	OH 2 605	CO 1 820	TX 356	IL 195	NE 75	NV 2 916	OR 1 962
32	AZ 4 889	IA 4 352	GA 2 598	MO 1 820	WI 350	WI 172	GA 72	MO 2 911	MT 1 954
33	MT 4 833	MO 4 284	MT 2 573	IN 1 809	MA 326	TN 155	VT 69	OH 2 906	TX 1 953
34	NC 4 821	NC 4 249	NV 2 544	IA 1 724	MT 309	UT 154	NC 64	NE 2 858	WV 1 947
35	IA 4 799	NV 4 209	KS 2 542	ND 1 717	KS 296	OH 153	MT 62	TX 2 828	GA 1 930
36	KS 4 775	GA 4 150	MO 2 464	SC 1 694	UT 291	DE 152	ID 61	MT 2 810	NV 1 928
37	SC 4 748	SC 4 116	SC 2 421	NV 1 665	WV 286	AR 138	ND 61	GA 2 806	AZ 1 914
38	GA 4 735	ND 3 984	TX 2 411	NM 1 648	AL 268	VT 133	OH 61	IA 2 767	SC 1 884
39	TX 4 498	TX 3 984	KY 2 340	AL 1 627	DE 251	SD 129	RI 60	SC 2 738	OH 1 857
40	NM 4 435	NM 3 920	OK 2 324	NC 1 602	AR 249	KS 123	IA 58	OK 2 701	OK 1 796
41	OK 4 416	SD 3 893	TN 2 324	TX 1 573	VT 241	MT 122	NM 56	KY 2 613	TN 1 789
42	ND 4 211	OK 3 880	AZ 2 289	OK 1 555	OH 239	WV 122	CA 52	LA 2 499	KY 1 741
43	SD 4 154	KY 3 863	NM 2 273	GA 1 552	TN 234	MS 116	SD 51	ND 2 476	ND 1 702
44	KY 4 148	AZ 3 831	ND 2 267	LA 1 551	LA 222	TX 84	OK 46	AL 2 330	LA 1 691
45	LA 4 020	LA 3 682	LA 2 130	AZ 1 542	SD 210	ND 70	MD 45	TN 2 298	AL 1 615
46	AL 3 797	AL 3 488	AR 2 100	KY 1 523	KY 207	LA 69	AL 41	SD 2 284	MS 1 556
47	AR 3 724	AR 3 399	SD 2 032	AR 1 299	OR 207	KY 56	WV 41	NM 2 237	SD 1 553
48	TN 3 723	TN 3 395	ID 1 996	ID 1 216	MS 197	OR 36	MS 34	AR 2 232	AR 1 527
49	ID 3 658	ID 3 212	MS 1 928	MS 1 204	ND 166	GA 17	DE 10	MS 2 146	NM 1 512
50	MS 3 363	MS 3 132	AL 1 861	TN 1 072	RI 100	RI 3	DC –	ID 2 099	ID 1 477
51	UT 3 141	UT 2 765	UT 1 775	UT 990	CT 94	CT –	HI –	UT 1 787	UT 1 259

Note: See appendix B for explanatory notes.

[1]Duplicative interschool system transactions are excluded.

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Table 20. States Ranked According to Relation of Selected Elementary-Secondary Public School System Revenue Items to $1,000 Personal Income: 1990-91

[Dollars. Detail may not add to total due to rounding. For meaning of abbreviations and symbols, see text]

Rank	Elementary-secondary revenue[1]	Federal sources	State sources	Local sources				
				Total[1]	Taxes	Parent government contribution	From cities and counties	Charges	Other
	US 48.09	US 2.86	US 22.75	US 22.48	US 14.83	US 4.10	US .85	US 1.36	US 1.54
1	AK 84.25	AK 8.96	AK 57.36	DC 43.54	VT 36.08	DC 43.13	MO 6.92	NE 4.02	AZ 4.61
2	WY 79.81	MS 8.22	NM 44.68	VT 39.39	OR 32.27	MD 24.25	WY 6.12	ND 3.09	MT 4.43
3	WV 64.94	NM 7.64	WV 43.22	NH 37.65	MI 32.14	CT 24.04	MT 5.20	WY 2.49	CO 3.32
4	VT 63.88	MT 5.96	WY 38.15	WY 37.45	NH 26.54	RI 23.14	AL 3.45	SC 2.26	WY 2.90
5	MT 62.74	LA 5.14	HI 37.51	OR 37.37	NE 26.11	MA 22.75	KS 3.41	AR 2.23	KS 2.71
6	NM 61.78	SD 5.08	WA 36.08	MI 36.92	WY 25.95	VA 22.64	TN 3.19	OH 2.07	ND 2.66
7	MI 58.13	WV 5.07	UT 33.36	NE 34.64	WI 25.12	AK 14.77	MA 2.84	MS 2.04	OR 2.43
8	ME 56.89	OK 4.67	KY 32.24	NJ 30.53	NJ 24.75	ME 14.47	NE 2.57	FL 1.93	UT 2.27
9	IN 56.26	KY 4.51	ID 31.83	SD 28.69	SD 24.45	NC 13.00	SC 2.29	IN 1.93	MI 2.26
10	UT 56.07	AL 4.49	OK 31.23	MT 28.43	PA 23.24	TN 11.28	AZ 1.83	MN 1.88	NM 2.26
11	OR 54.62	AR 4.41	IN 30.45	NY 28.37	TX 23.22	NY 9.29	CT 1.69	MO 1.87	CA 2.23
12	NY 53.80	SC 4.32	NC 30.33	WI 28.15	CO 21.40	NH 7.48	RI 1.67	UT 1.79	LA 2.14
13	WI 53.68	ND 4.26	MN 28.94	MA 27.28	OH 20.61	NJ 3.99	MN 1.47	CA 1.62	GA 2.11
14	SC 53.65	WY 4.21	LA 28.74	AZ 26.48	IL 20.45	CA .45	MI 1.30	CO 1.59	SD 2.10
15	NE 53.44	AZ 4.20	AR 28.37	CT 26.36	IN 19.42	MS .05	OR 1.08	OR 1.59	MN 1.94
16	TX 53.31	DC 3.98	MT 28.35	CO 26.32	IA 18.93	AL -	OK .94	VT 1.55	NE 1.94
17	ND 52.52	ID 3.89	DE 28.25	TX 26.20	AZ 18.63	AZ -	ND .88	NM 1.51	WV 1.93
18	AZ 52.41	UT 3.80	ME 27.95	ME 26.18	MT 18.02	AR -	SD .73	WA 1.51	MO 1.87
19	MN 52.21	TN 3.67	NV 27.54	MD 25.93	KS 17.72	CO -	WI .47	AK 1.50	NV 1.82
20	LA 52.04	TX 3.65	MS 27.34	PA 25.63	ND 17.72	DE -	IN .46	TX 1.50	SC 1.68
21	ID 51.43	HI 3.36	GA 26.94	KS 25.21	NY 17.15	FL -	GA .29	AL 1.47	AK 1.66
22	NJ 51.36	NC 3.30	SC 26.86	RI 25.10	SC 16.22	GA -	NY .26	VA 1.45	IL 1.66
23	OK 50.16	OR 3.30	AL 26.75	MO 24.41	FL 16.07	HI -	LA .19	MA 1.41	NC 1.66
24	WA 49.67	GA 3.09	CA 26.12	VA 24.41	MN 15.89	ID -	WA .16	SD 1.41	VT 1.66
25	NC 49.61	VT 3.05	ND 23.89	ND 24.35	GA 15.38	IL -	CA .10	AZ 1.40	IN 1.61
26	MS 49.43	DE 2.98	WI 23.47	OH 24.16	LA 15.01	IN -	VT .10	MD 1.39	TN 1.48
27	GA 48.96	NE 2.93	TX 23.46	IN 23.41	UT 14.85	IA -	WV .09	KS 1.38	OH 1.48
28	AR 48.59	FL 2.82	NY 22.85	IL 23.07	MO 13.74	KS -	AR .08	OK 1.35	WI 1.46
29	KS 47.98	MI 2.81	FL 22.61	SC 22.47	WV 13.59	KY -	PA .06	HI 1.33	FL 1.43
30	KY 47.94	ME 2.77	IA 21.98	IA 21.38	ID 13.40	LA -	TX .05	NC 1.32	TX 1.42
31	DC 47.53	CA 2.76	AZ 21.74	MN 21.18	AR 12.34	MI -	IL .03	TN 1.32	MS 1.40
32	SD 47.28	WA 2.66	VT 21.44	FL 19.43	OK 10.88	MN -	CO .02	IA 1.29	PA 1.30
33	PA 46.65	NY 2.57	KS 21.35	GA 18.92	NV 10.54	MO -	MS .02	MI 1.23	ID 1.23
34	CO 46.44	PA 2.57	OH 19.72	UT 18.91	MS 10.37	MT -	NH .02	GA 1.14	NJ 1.21
35	OH 46.20	MO 2.44	NJ 18.94	LA 18.16	KY 9.64	NE -	OH .02	ME 1.14	AR 1.17
36	VA 45.29	VA 2.40	VA 18.47	AK 17.93	ME 9.42	NV -	AK -	WI 1.10	IA 1.16
37	RI 45.16	IN 2.39	PA 18.45	TN 17.26	DE 9.37	NM -	DE -	ID 1.07	WA 1.15
38	IA 45.11	OH 2.32	MI 18.40	WV 16.65	WA 8.12	ND -	DC -	WV 1.04	ME 1.14
39	FL 44.86	IL 2.29	RI 18.16	NC 15.98	CA 7.96	OH -	FL -	NH 1.03	OK 1.10
40	CT 44.77	CO 2.17	CO 17.95	AR 15.82	NM 5.69	OK -	HI -	PA 1.03	AL 1.02
41	MD 44.18	MN 2.09	TN 17.65	ID 15.71	AL 4.45	OR -	ID -	IL .93	DE 1.00
42	MO 43.84	WI 2.07	MO 16.99	OK 14.26	AK -	PA -	IA -	KY .90	NY .99
43	HI 42.39	MD 1.95	CT 16.92	MS 13.87	CT -	SC -	KY -	LA .83	KY .65
44	DE 42.37	NJ 1.92	MD 16.29	NV 12.99	DC -	SD -	ME -	MT .79	NH .58
45	MA 42.27	RI 1.90	NE 15.86	CA 12.37	HI -	TX -	MD -	DE .76	VA .32
46	NV 42.13	IA 1.75	IL 14.73	KY 11.19	MD -	UT -	NV -	NY .69	MD .29
47	NH 42.11	MA 1.74	OR 13.95	DE 11.13	MA -	VT -	NJ -	NV .62	MA .29
48	AL 41.62	NV 1.60	SD 13.51	WA 10.94	NC -	WA -	NM -	CT .58	RI .25
49	CA 41.25	CT 1.49	MA 13.25	AL 10.38	RI -	WV -	NC -	NJ .58	HI .19
50	IL 40.09	KS 1.43	NH 3.30	NM 9.46	TN -	WI -	UT -	DC .30	DC .12
51	TN 38.59	NH 1.15	DC -	HI 1.52	VA -	WY -	VA -	RI .03	CT .06

[1]Duplicative interschool system transactions are excluded.

Table 21. States Ranked According to Relation of Selected Elementary-Secondary Public School System Expenditure Items to $1,000 Personal Income: 1990-91

[Dollars. Detail may not add to total due to rounding. For meaning of abbreviations and symbols, see text]

Rank	Elementary-secondary expenditure[1]	Current spending			Capital outlay		Other expenditures[1]	Salaries and wages	
		Total	Instruction	Other	Total	Construction		Total	Instruction
	US 48.64	US 43.89	US 26.15	US 17.54	US 3.99	US 2.39	US .96	US 28.30	US 19.58
1	AK 84.09	AK 73.05	WY 42.91	AK 33.22	NV 14.16	NV 12.83	AK 4.14	AK 47.14	AK 31.07
2	WY 80.44	WY 71.97	AK 39.83	WY 29.06	AZ 8.90	AZ 7.61	IN 2.68	WY 46.51	WY 30.70
3	WV 64.87	WV 60.60	VT 36.16	WV 25.20	WA 8.04	NM 5.94	AZ 2.59	WV 38.85	VT 25.99
4	VT 62.04	VT 59.04	WV 35.40	DC 24.26	FL 7.03	AK 5.75	TX 1.87	VT 36.26	WV 25.50
5	NM 61.78	MT 55.92	ME 33.72	MT 23.66	AK 6.90	WA 5.41	WY 1.81	MT 35.22	NY 24.56
6	ME 60.81	NM 54.59	NY 33.41	MI 23.64	WY 6.66	HI 4.56	SC 1.61	TX 33.56	MT 24.49
7	MT 60.57	ME 52.84	UT 32.85	NM 22.94	ME 6.65	SC 4.37	PA 1.60	ME 33.49	ME 24.30
8	UT 58.13	MI 51.69	MT 32.25	VT 22.88	NM 6.39	ID 4.30	WA 1.60	AZ 33.44	MS 23.76
9	MI 57.19	WI 51.42	NM 31.65	SD 21.86	OK 5.84	NC 4.29	UT 1.57	MI 33.12	UT 23.31
10	SC 55.72	OR 51.37	WI 31.35	OR 21.57	SC 5.81	FL 4.10	CO 1.54	UT 33.07	TX 23.18
11	WI 55.68	UT 51.17	OR 29.80	NJ 20.98	HI 5.74	VA 3.86	LA 1.50	MS 32.78	CT 22.22
12	NY 54.62	NY 50.94	MS 29.46	ND 20.89	ID 5.52	PA 3.71	NV 1.45	OK 32.17	SC 22.12
13	OR 54.37	ND 48.46	MN 29.19	WI 20.07	UT 5.39	CO 3.60	ME 1.31	SC 32.14	WI 21.83
14	IN 53.66	SC 48.31	TX 28.61	SC 19.89	GA 5.33	MO 3.60	MN 1.22	LA 32.03	MN 21.79
15	MN 53.49	MS 47.85	ID 28.58	LA 19.88	MN 5.31	WY 3.55	MI 1.15	DC 31.84	LA 21.67
16	TX 53.37	TX 47.28	RI 28.42	OH 19.46	MO 5.22	OK 3.24	NH 1.08	NY 31.72	IN 21.39
17	AZ 53.07	LA 47.18	SC 28.42	AL 19.32	VA 5.10	IN 2.99	VA 1.08	MN 31.17	OK 21.39
18	WA 52.63	MN 46.96	NE 28.30	ME 19.12	NC 5.09	ME 2.94	WI 1.01	NM 31.15	ID 21.14
19	OK 52.60	NE 46.83	MI 28.05	TX 18.67	IN 4.94	NE 2.87	AR 1.00	IN 31.08	NM 21.06
20	ID 52.39	OK 46.21	OK 27.68	NE 18.53	CO 4.82	UT 2.85	TN 1.00	WI 30.23	AZ 20.78
21	NE 52.00	NJ 46.11	IN 27.63	OK 18.53	NE 4.43	NH 2.56	OR .96	ND 30.12	ND 20.70
22	NV 51.98	IN 46.04	ND 27.58	IN 18.41	MI 4.36	MD 2.55	FL .90	ID 30.05	MI 20.36
23	LA 51.52	ID 45.99	AR 27.44	MS 18.39	PA 4.33	AL 2.38	KY .90	KY 30.05	IA 20.23
24	MS 51.38	SD 45.73	LA 27.30	UT 18.31	TX 4.22	MI 2.26	ID .88	OR 29.53	NC 20.23
25	ND 51.23	DC 45.34	DE 27.01	KS 18.03	IA 3.94	DC 2.21	NY .80	NC 29.26	GA 20.05
26	PA 49.61	AR 44.41	GA 26.98	FL 17.97	MT 3.88	IA 2.18	MT .78	AR 29.17	RI 20.05
27	GA 49.18	KY 44.41	KY 26.91	MN 17.77	WV 3.74	NY 2.11	NJ .78	GA 29.15	NE 20.03
28	NJ 49.09	IA 43.97	IA 26.55	NY 17.53	NH 3.70	CA 2.07	NM .78	KS 29.06	KY 20.02
29	DC 48.81	PA 43.67	NC 26.54	PA 17.53	CA 3.57	MN 2.05	KS .77	NE 28.24	AR 19.96
30	SD 48.79	OH 43.65	PA 26.15	KY 17.51	DC 3.47	AR 1.80	IL .76	IA 27.96	DE 19.88
31	AR 48.67	GA 43.11	CT 25.80	IA 17.42	MD 3.27	MS 1.78	MO .76	RI 27.95	KS 19.44
32	IA 48.49	WA 43.00	WA 25.64	ID 17.41	AR 3.25	MA 1.76	GA .75	CO 27.94	OR 19.32
33	NC 48.33	KS 42.68	NJ 25.13	WA 17.36	WI 3.24	TN 1.64	NE .74	WA 27.78	AL 19.19
34	KY 47.69	NC 42.60	MD 25.05	AR 16.97	AL 3.18	WV 1.60	ND .74	AL 27.67	TN 19.03
35	CO 47.63	RI 42.53	AZ 24.84	CO 16.75	MS 3.01	WI 1.60	VT .67	NJ 27.58	CO 18.91
36	VA 46.94	AZ 41.58	TN 24.71	AZ 16.74	NY 2.88	MT 1.53	NC .64	VA 27.22	NJ 18.84
37	FL 46.74	AL 41.43	KS 24.66	MO 16.50	KS 2.87	IL 1.52	SD .60	OH 27.01	HI 18.65
38	OH 46.44	CO 41.27	VA 24.59	VA 16.17	LA 2.84	SD 1.51	IA .57	SD 26.83	WA 18.44
39	KS 46.32	DE 41.14	CO 24.52	GA 16.12	IL 2.79	OH 1.42	OH .57	CT 26.70	SD 18.24
40	AL 45.09	VA 40.76	OH 24.19	NC 16.07	TN 2.49	VT 1.29	CT .55	MO 26.40	VA 18.24
41	MO 44.83	CT 40.74	NH 24.15	MD 15.60	SD 2.46	KS 1.19	OK .55	MD 26.14	NH 17.95
42	MD 44.22	MD 40.65	CA 23.87	CA 15.23	KY 2.38	NJ 1.19	WV .53	CA 25.74	MO 17.84
43	RI 43.70	CA 39.10	SD 23.87	HI 15.10	VT 2.33	DE 1.13	MS .52	DE 25.29	CA 17.65
44	NH 43.24	MO 38.85	MO 22.35	IL 15.05	OH 2.22	TX 1.00	MA .49	NV 25.20	MD 17.48
45	CA 43.09	FL 38.81	AL 22.10	CT 14.94	NJ 2.20	LA .89	AL .48	PA 25.17	OH 17.25
46	DE 43.08	NH 38.46	NV 21.98	NV 14.39	OR 2.04	ND .85	RI .44	FL 24.51	PA 17.22
47	HI 42.35	HI 36.61	MA 21.66	NH 14.31	ND 2.02	KY .65	CA .42	TN 24.44	DC 17.10
48	CT 41.82	NV 36.37	HI 21.51	DE 14.14	MA 2.00	OR .35	MD .31	NH 24.37	NV 16.66
49	TN 39.59	TN 36.11	DC 21.09	RI 14.10	DE 1.87	GA .18	DE .07	HI 23.97	IL 16.56
50	IL 39.33	IL 35.78	FL 20.84	MA 13.87	RI .74	RI .02	DC -	IL 23.96	MA 15.75
51	MA 38.03	MA 35.53	IL 20.74	TN 11.40	CT .52	CT -	HI -	MA 21.08	FL 15.69

Note: See appendix B for explanatory notes.

[1]Duplicative interschool system transactions are excluded.

Table 22. Population, Enrollment, and Personal Income by State: 1990 and 1991

[Detail may not add to total due to rounding. For meaning of abbreviations and symbols, see text]

Geographic area	State population (thousands)		Elementary-secondary enrollment[3]		Personal income (million dollars)[4]	
	1991[1]	1990[2]	1991	1990	1990	1989
United States, total	**252 177**	**249 710**	**41 255 297**	**40 573 385**	**4 662 699**	**4 368 129**
Alabama	4 089	4 041	721 806	723 743	60 778	58 112
Alaska	570	550	113 874	109 280	11 958	11 407
Arizona	3 750	3 665	639 853	607 615	58 946	58 196
Arkansas	2 372	2 351	436 266	434 960	33 389	31 035
California	30 380	29 760	4 950 474	4 771 978	619 381	579 189
Colorado	3 377	3 294	574 213	562 755	62 378	58 221
Connecticut	3 291	3 287	489 123	481 560	83 842	79 936
Delaware	680	666	99 658	97 808	13 397	12 437
District of Columbia	598	607	80 694	81 301	13 980	14 191
Florida	13 277	12 938	1 861 592	1 789 925	241 713	223 609
Georgia	6 623	6 478	1 151 687	1 126 535	110 886	103 313
Hawaii	1 135	1 108	171 706	169 493	22 683	20 543
Idaho	1 039	1 107	220 840	214 932	15 423	13 896
Illinois	11 543	11 431	1 821 407	1 797 355	233 661	219 448
Indiana	5 610	5 544	954 581	954 185	93 805	88 251
Iowa	2 795	2 777	483 652	478 488	47 870	43 978
Kansas	2 495	2 478	437 034	430 864	45 050	41 454
Kentucky	3 713	3 685	636 401	630 688	55 351	51 214
Louisiana	4 252	4 220	784 757	783 025	61 237	56 615
Maine	1 235	1 226	215 581	214 170	21 148	19 980
Maryland	4 860	4 781	715 176	698 806	104 631	98 830
Massachusetts	5 996	6 061	834 314	825 588	135 861	131 118
Michigan	9 366	9 295	1 581 925	1 576 785	171 003	161 764
Minnesota	4 432	4 375	756 374	739 553	82 223	76 861
Mississippi	2 592	2 573	504 232	503 698	33 009	30 732
Missouri	5 158	5 117	812 234	807 934	89 572	84 053
Montana	808	799	152 974	151 265	12 205	11 342
Nebraska	1 602	1 578	274 081	270 920	27 734	24 885
Nevada	1 284	1 202	201 316	186 834	23 298	21 403
New Hampshire	1 105	1 109	172 785	171 696	23 147	22 441
New Jersey	7 760	7 730	1 116 892	1 104 590	192 893	183 943
New Mexico	1 548	1 515	301 881	296 057	21 677	20 080
New York	18 058	17 990	2 598 337	2 565 841	397 602	378 273
North Carolina	6 737	6 629	1 086 871	1 080 744	108 396	99 863
North Dakota	635	639	117 825	117 816	9 686	8 953
Ohio	10 939	10 847	1 771 516	1 764 410	190 720	178 583
Oklahoma	3 175	3 146	579 087	578 580	48 620	45 638
Oregon	2 922	2 842	484 652	472 394	49 198	44 892
Pennsylvania	11 961	11 882	1 667 834	1 655 279	222 228	207 916
Rhode Island	1 004	1 103	138 813	135 729	18 894	17 919
South Carolina	3 560	3 487	622 112	616 177	53 006	47 881
South Dakota	703	696	129 164	127 329	10 997	9 784
Tennessee	4 953	4 877	824 595	819 660	77 540	72 586
Texas	17 349	16 987	3 382 887	3 328 514	285 085	266 794
Utah	1 770	1 723	447 891	438 554	24 199	22 326
Vermont	567	563	95 762	94 779	9 889	9 283
Virginia	6 286	6 187	998 601	985 348	122 215	115 406
Washington	5 018	4 867	839 709	810 232	92 174	84 011
West Virginia	1 801	1 793	322 389	327 540	24 622	22 921
Wisconsin	4 955	4 892	797 621	782 905	86 147	80 052
Wyoming	460	454	98 226	97 172	7 378	6 884

[1] Bureau of the Census, **Current Population Reports,** Series P-25, No. 1045, July 1991.
[2] Represents resident U.S. population from the 1990 Decennial Census of Population and Housing.
[3] U.S. Department of Education, National Center for Education Statistics, **Pupil Membership for Fall, 1990 and 1989,** E.D. Tabs, March 1992.
[4] U.S. Department of Commerce, **Survey of Current Business,** August 1991 and 1990.

Appendix A.
Definitions of Selected Terms

Major categories for the Census Bureau's classification of government finances, as applicable to school systems, are defined below.

Assistance and Subsidies—Direct cash grants to individuals for tuition, scholarships, and fellowships and aid to nonpublic educational institutions. Excludes Pell grants to individuals.

Bond Funds—Funds established to account for the proceeds of bond issues pending their disbursement.

Capital Outlay—Direct expenditure for contract or force account construction of buildings, roads, and other improvements, and for purchases of equipment, land, and existing structures. Includes amounts for additions, replacements, and major alterations to fixed works and structures. However, expenditure for repairs to such works and structures is classified as current operation expenditure.

Cash and Deposits—Cash on hand and on deposit, including any savings and other time deposits as well as demand deposits.

Cash and Security Holdings—Cash, deposits, and government and private securities (bonds, notes, stocks, mortgages, etc.) except holdings of agency and private trust funds. Does not include interfund loans, receivables, and the value of real property and other fixed assets.

Construction—Production of fixed works and structures and additions, replacements, and major alterations thereto, including planning and design of specific projects, site improvements, and provision of equipment and facilities that are integral parts of a structure. Includes both contract and force account construction.

Contribution From Parent Government—That portion of general revenue from own sources which is appropriated and transferred to a dependent school system by its parent government. Excludes intergovernmental revenue, current charges, and miscellaneous general revenue.

Current Charges—Amounts received from the public for performance of specific services benefiting the person charged and from sales of commodities and services. Includes school lunch sales (gross), tuition paid by individuals, and receipts from centrally administered student activity funds. Excludes amounts received from other governments and interfund transfers.

Current Operation—Direct expenditure for salaries, employee benefits, purchased professional and technical services, purchased property and other services, and supplies. It includes gross school system expenditures for instruction, support services, and noninstructional functions. It excludes expenditures for debt service, capital outlay, and reimbursement to other governments (including other school systems). Also excluded are payments made on behalf of the school system by other governments including employee retirement payments made by State governments to State retirement funds and to social security. Employer contributions made by those few school systems that have their own retirement systems (such as the Chicago Board of Education, Hawaii public schools, and New York City schools) into own retirement funds are excluded. Current operation expenditure is a standard classification item used in all Census Bureau government finance reports.

Current Spending—Comprises current operation expenditure (as defined above), payments made by the State government on behalf of school systems, and transfers made by school systems into their own retirement funds. This classification is used only in Census Bureau education reports in an effort to provide statistics for users who wish to make interstate comparisons. It is not used in other government finance reports to avoid double counting expenditures between levels of government and funds.

Debt—Long-term credit obligations of the school system or its parent government and all interest-bearing short-term (repayable within 1 year) credit obligations. Excludes noninterest-bearing short-term obligations, interfund obligations, amounts owed in a trust or agency capacity, advances and contingent loans from other governments, and rights of individuals to benefits from school system employee-retirement funds.

Debt Outstanding—All debt obligations remaining unpaid on the date specified.

Direct Expenditure—Payments to employees, suppliers, contractors, beneficiaries, and other final recipients of government payments. It includes current operation, interest paid on debt, and capital outlay but excludes interfund transfers and payments made to other governments.

Education—Includes expenditures to and by public elementary-secondary school systems, higher education institutions, and outlays for other education activities. *Elementary-Secondary* covers all instruction, support services, and noninstructional support activities offered by public elementary-secondary school systems. Regular, special, vocational, and adult education programs offered by elementary-secondary school systems are considered part of this category as well as State government intergovernmental foundation and other grants to local education agencies. Included in *Higher Education* are all local government post secondary institutions and State universities, community, junior, and other degree conferring colleges. Education and general, auxiliary enterprises, and independent research and development activities are included in higher education but university hospitals, land grant college agriculture experiment station and extension services, and scholarship and fellowship payments are excluded. *Other Education* applies only to State governments. It consists of educational administration, tuition grants, scholarships and fellowships (excluding Pell grants), aid to private schools, and special programs—schools for deaf and blind and State institutions which do not grant degrees.

Elementary and Secondary Education—See under *Education.*

Employee-Retirement Expenditure—Cash payments to beneficiaries (including withdrawals of contributions) of employee-retirement systems. Excludes cost of administering retirement systems, school system contributions to State-administered employee-retirement systems, and noncontributory gratuities paid to former employees.

Employee-Retirement Revenue—Retirement contributions received from employees and other government or private employers, earnings on investment assets set aside to provide income for retirement system purposes, and State government contributions. Excludes contributions from the employing school district (which are intragovernmental transfers).

Enrollment—Count of pupils on pupil rolls in the fall of the school system's fiscal year for which data are shown.

Equipment—Apparatus, furnishings, motor vehicles, office machines, and the like having an expected life of more than 5 years. Equipment expenditure consists only of amounts for purchase of equipment, including both additional equipment and replacements. Expenditures for facilities that are integral parts of structures are classified as expenditure for construction or for purchase of land and existing structures.

Expenditure—All amounts of money paid out by a school system—net of recoveries and other correcting transactions—other than for retirement of debt, purchase of securities, extension of loans, and agency transactions. Note that expenditure includes only external transactions of a school system and excludes noncash transactions such as the provision of perquisites or other payments in-kind.

Federal Aid Distributed by State Governments—Aid for such programs as Chapter I, Child Nutrition Act, Education Consolidated Improvement Act, and other formula grants which are distributed through State agencies.

Federally Affected Area Assistance—Impact aid distributed by the Department of Defense under public laws 815 and 874.

Fiscal Year—The 12-month period at the end of which the school district determines its financial condition and the results of its operations and closes its books.

General Expenditure—All school system expenditure other than that classified as employee-retirement or other insurance trust expenditure.

General Revenue—All school system revenue except employee-retirement or other insurance trust revenue.

General Revenue From Own Sources—All general revenue exclusive of intergovernmental revenue. Includes taxes, contributions from parent governments, current charges, and miscellaneous general revenue.

Higher Education—See under *Education.*

Instruction—Relates to the instruction function (series 1000) defined in *Financial Accounting for Local and State School Systems*, National Center for Education Statistics, 1990. Instruction presented under the current operation or current spending headings includes payments from all funds for salaries, employee benefits (paid by school system only if under "current operation" or paid by both school and State if under "current spending"), supplies, materials, and contractual services. It excludes capital outlay, debt service, and interfund transfers. Instruction covers regular, special, and vocational programs offered in both the regular school year and summer school. It excludes instructional, student, and other support activities as well as adult education, community services, and student enterprise activities.

Interest Earnings—Interest earned on deposits and securities including amounts for accrued interest on investment securities sold. However, receipts for accrued interest on bonds issued are classified as offsets to interest expenditure. Note that interest earnings shown under general revenue do not include earnings on assets of employee-retirement systems.

Interest Expenditure—Amounts paid for use of borrowed money.

Intergovernmental Expenditure—Amounts paid to other governments as fiscal aid in the form of shared revenues and grants-in-aid, school building authority payments, or in lieu of taxes. Excludes amounts paid to other governments for purposes of commodities, property, or utility services, any tax imposed and paid as such, and employer contributions for social insurance—e.g., contributions to the Federal Government for old age, survivors', disability, and health insurance for school district employees.

Intergovernmental Revenue—Amounts received from other governments as fiscal aid in the form of shared revenues and grants-in-aid, as reimbursements for performance of general government functions and specific services for the paying government, or in lieu of taxes. Excludes amounts received from other governments for sale of property and commodities. All intergovernmental revenue is classified as general revenue.

Intergovernmental Revenue From Federal Government—Intergovernmental revenue received by the school system directly from the Federal Government. Excludes Federal aid channeled through State governments.

Intergovernmental Revenue From State Government—All intergovernmental revenue received from the State government, including amounts originally from the Federal Government but channeled through the State.

Long-Term Debt—Debt payable more than 1 year after date of issue.

Long-Term Debt Issued—The par value of long-term debt obligations incurred during the fiscal period concerned, including funding and refunding obligations. Debt obligations authorized but not actually incurred during the fiscal period are not included.

Long-Term Debt Retired—The par value of long-term debt obligations liquidated by repayment or exchange, including debt retired by refunding operations.

Miscellaneous General Revenue—General revenue other than taxes, charges, and intergovernmental revenue.

Offsets to Debt—Cash and investment assets of sinking funds and other reserve funds, however designated, which are specifically held for redemption of long-term debt, including bond reserve funds, deposits with fiscal agents for the redemption of uncancelled debt, and balances in refunding bond accounts held pending completion of refunding transactions.

Other Education—See under *Education*.

Other Than Capital Outlay—General expenditure exclusive of capital outlay. Includes current operation, interest on debt, and intergovernmental expenditure.

Property Taxes—Taxes conditioned on ownership of property and measured by its value. Includes general property taxes relating to property as a whole, real and personal, tangible or intangible, whether taxed at a single rate or at classified rates, and taxes on selected types of property, such as motor vehicles or on certain or all intangibles.

Public School Systems—Includes independent school district governments and dependent school systems. Independent school district governments are organized local entities providing public elementary, secondary, special, vocational-technical, and higher education which, under the law, have sufficient administrative and fiscal autonomy to qualify as governments. Dependent school systems lack sufficient autonomy to be counted as separate governments and are classified as dependent agencies of some other government—a county, municipal, township, or State government.

Purchase of Land and Existing Structures—Purchase of these assets as such, purchase of rights-of-way, and title search and similar activity associated with the purchase transactions.

Revenue—All amounts of money received by a school system from external sources—net of refunds and other correcting transactions—other than from issuance of debt, liquidation of investments, or as agency and private trust transactions. Note that revenue excludes noncash transactions such as receipt of services, commodities, or other "receipts in-kind."

Salaries and Wages—Amounts paid for compensation of school system officers and employees. Consists of gross compensation before deductions for withheld taxes, retirement contributions, or other purposes.

School Breakfast and Lunch—Payments by the Department of Agriculture under the Child Nutrition Act for school lunch, special milk, and other programs. Excludes the value of commodities transferred under this program.

School Lunch Charges—Gross collections from cafeteria sales to children and adults.

Securities—Stocks and bonds, notes, mortgages, and other formal evidences of indebtedness.

Short-Term Debt—Interest-bearing debt payable within 1 year from date of issue, such as bond anticipation notes, bank loans, and tax anticipation notes and warrants.

Includes obligations having no fixed maturity date if payable from a tax levied for collection in the year of their issuance.

Support Services—Relates to support services functions (series 2000) defined in *Financial Accounting for Local and State School Systems*, National Center for Education Statistics, 1990. Support services presented under the current operation or current spending headings includes payments from all funds for salaries, employee benefits (paid by school system only if under "current operation" or paid by both school and State if under "current spending"), supplies, materials, and contractual services. It excludes capital outlay, debt service, and interfund transfers. It covers student, instructional staff, general administration, school administration, business, operation and maintenance of plant, student transportation, central and other support activities. It excludes food services, community services, and student enterprise activities which are included in "Other expenditure."

Taxes—Compulsory contributions exacted by a school system for public purposes, except employee and employer assessments for retirement and social insurance purposes, which are classified as insurance trust revenue. All tax revenue is classified as general revenue and comprises amounts received (including interest and penalties but excluding protested amounts and refunds) from all taxes imposed by a government. Note that school system tax revenue excludes any amounts from shares of State-imposed-and-collected taxes, which are classified as intergovernmental revenue.

Appendix B.
Notes Relating to Education Finance Data

The characteristics of elementary-secondary school finance data are influenced by accounting requirements mandated by each State education agency. The level of financial detail that school systems must maintain varies from State to State. Different State financing methods, such as making payments on behalf of school systems to fund teacher retirement and the use of different Federal handbooks also cause variation. This variation creates differences in the content of information presented in this report. This appendix describes, on a State by State basis, these differences and any adjustments made in order to improve data comparability.

ALABAMA

Although the Alabama school finance reporting system generally follows the function/object expenditure matrix contained in the Federal Government Handbook II, Financial Accounting for Local and State School Systems, Revised (1990), "fixed charges" are not broken out by function. The Census Bureau has allocated these items as follows:

Hospital and Medical Insurance—Support Services
Social Security Payments for Teachers—Instruction
Retirement Payments for Teachers—Instruction
Unemployment Compensation Payments for Teachers—Instruction
State-owned Textbooks—Instruction

Payments to other school systems cannot be isolated in the Alabama school finance reporting system. These amounts are usually minor. They will slightly inflate the current spending amounts presented for both State aggregates and individual school systems.

Alabama is one of the few States whose school systems report State payments on their behalf on the financial statements sent to the State education agency. These payments are included in both the State aggregate tabulations displaying elementary-secondary school finance data and the individual unit tabulations.

ARIZONA

Payments to other school systems cannot be isolated in the Arizona school finance reporting system. These amounts are usually minor. They will slightly inflate the current spending amounts presented for both State aggregates and individual school systems.

ARKANSAS

Payments made by the State government into the State teachers' retirement system on behalf of Arkansas school systems are included in the State aggregate tabulations displaying elementary-secondary school finance data but are not available for inclusion in the individual unit tabulations.

CALIFORNIA

California's school finance reporting system does not correspond to Handbook II, Revised (1990). Its data were allocated as follows:

Salaries, benefits, supplies, and other current expenditures for teaching and classroom items were assigned to "instruction."

Salaries, benefits, supplies, and other current expenditures for all other activities (including administration, maintenance and operation, and transportation) were assigned to "support services."

Payments made by the State government into the State teachers' retirement system and for textbook credits on behalf of California school systems are included in the State aggregate tabulations displaying elementary-secondary school finance data but are not available for inclusion in the individual unit tabulations.

CONNECTICUT

Payments made by the State government into the State retirement system on behalf of Connecticut school systems are included in the State aggregate tabulations displaying elementary-secondary school finance data but are not available for inclusion in the individual unit tabulations.

FLORIDA

Payments to other school systems cannot be isolated in the Florida school finance reporting system. These amounts are usually minor. They will slightly inflate the current spending amounts presented for both State aggregates and individual school systems.

GEORGIA

All data presented for individual units pertain to elementary-secondary education except for the DeKalb County School System which operates the DeKalb Technical Institute as well as its county's elementary-secondary schools. The DeKalb County school system's individual unit detail contains significant amounts of higher education data in "State sources" revenue, "other charges" (contains higher education tuition payments), "other current spending" (includes total current expenditure for the Technical Institute), and total "salaries and wages." The elementary-secondary data were collected from the Georgia State Department of Education. Identifiable postsecondary finance data available from this source were not processed as all higher education data were obtained through a separate survey operated by the National Center for Education Statistics (NCES). Higher education data obtained from the NCES survey are excluded from the State aggregate tabulations which display financial data for elementary-secondary education.

The lump sum employer's premium for health insurance made by the State government on behalf of Georgia school systems is included in the State aggregate tabulations displaying elementary-secondary school finance data but are not available for inclusion in the individual unit tabulations.

IDAHO

The State financial reporting system does not isolate capital outlay payments for land and existing structures. All expenditures for the capital assets program (Idaho line code 810) appear under "construction." Other expenditures reported under the general "capital objects 500" category in the Idaho financial report are shown as "equipment" in this report.

Payments to other school systems cannot be isolated in the Idaho school finance reporting system. These amounts are usually minor. They will slightly inflate the current spending amounts presented for both State aggregates and individual school systems.

Payments made by the State government into the public employees' retirement system and for social security on behalf of Idaho school systems are included in both the State aggregate tabulations displaying elementary-secondary school finance data and the individual unit tabulations.

ILLINOIS

The State financial reporting system does not isolate capital outlay payments for land and existing structures. These amounts are included with amounts shown for "construction." They are taken from the expenditures of the site and construction and capital improvement funds as reported in the Illinois State Board of Education annual financial statements.

Payments made by the State government into the State retirement system and for textbooks on behalf of Illinois school systems are included in the State aggregate tabulations displaying elementary-secondary school finance data but are not available for inclusion in the individual unit tabulations.

Illinois corporate personal property replacement tax revenues are included as State revenues in this report. These revenues are sometimes listed as "local" in other sources because they are a component of "local support" in State aid calculations.

INDIANA

Although the financial reporting system generally follows the function/object matrix contained in Handbook II, Revised (1990), employee benefit items reported by Indiana school corporations are not shown by function but instead are reported in "central support services." Since teachers' retirement and social security contributions are paid by the State on behalf of the school corporations (and appear in "instruction" in this report), these items have been left in "support services." They consist of payments for retirement, social security, group insurance, workmen's compensation, and unemployment compensation.

Payments made by the State government into the State retirement system and for social security on behalf of Indiana school systems are included in the State aggregate tabulations displaying elementary-secondary school finance data but are not available for inclusion in the individual unit tabulations.

KANSAS

Payments made by the State government into the State retirement system for school employees on behalf of Kansas school systems are included in the State aggregate tabulations displaying elementary-secondary school finance data but are not available for inclusion in the individual unit tabulations.

KENTUCKY

The Kentucky school finance reporting system does not follow Handbook II, Revised (1990). The expenditure data shown in this report for "instruction," "support services," and "other" are not comparable to data for most of the other States. The Kentucky reporting system does not allocate fixed charges by function. The Kentucky data have been adjusted to prorate fixed charges into the functions shown in this report based on their relative size. Other differences could not be compensated for with adjustments. The most significant difference is that "instruction" includes expenditures for activities that in other States relate to instructional support and are thus grouped under "support services."

Additionally, expenditure data for certain funds were reported on a fund total basis and not broken out by function. These fund totals were allocated as follows:

Other State Transportation—Support Services
Chapter I—Instruction
Chapter II—Instruction
Other Federal Aid Through State—Instruction
P L 88-452 (Head Start)—Instruction
Other Federal Aid Direct—Instruction
Other Funds—Support Services

Payments made by the State government into the State teachers' retirement system and for textbooks on behalf of Kentucky school systems are included in the State aggregate tabulations displaying elementary-secondary school finance data but are not available for inclusion in the individual unit tabulations.

LOUISIANA

All data presented for individual units pertain to elementary-secondary education except for the Bossier parish school system which operates the Bossier Parish Community College as well as elementary-secondary schools. The individual unit detail for this school system contains significant amounts of higher education data in "State sources" revenue, "other charges" (contains higher education tuition payments), "other current spending" (includes total current expenditure for the community college), and total "salaries and wages." The elementary-secondary data were collected from the Louisiana State Department of Education. Identifiable postsecondary finance data available from this source were not processed as all higher education data were obtained through a separate survey operated by NCES. Higher education data obtained from the NCES survey are excluded from the State aggregate tabulations which display financial data for elementary-secondary education.

Louisiana is one of the few States whose school systems report State payments on their behalf on the financial statements sent to the State education agency. These payments are included in both the State aggregate tabulations displaying elementary-secondary school finance data and the individual unit tabulations.

MAINE

Payments made by the State government into the State teachers' retirement system on behalf of Maine school systems are included in the State aggregate tabulations displaying elementary-secondary school finance data but are not available for inclusion in the individual unit tabulations.

MARYLAND

Payments made by the State government into State retirement funds and for social security on behalf of Maryland school systems are included in both the State aggregate tabulations displaying elementary-secondary school finance data and the individual unit tabulations. These payments on behalf are included in State source revenue and current spending for instruction and support services. Amounts allocated for instruction and support services were estimated based on the State total distribution for these two functions.

MASSACHUSETTS

The Massachusetts school finance reporting system does not follow Handbook II, Revised (1990). The expenditure data shown in this report for "instruction," "support services," and "other" are not comparable to data for most of the other States. The Massachusetts reporting system, does not allocate fixed charges by function. Data have been adjusted to prorate fixed charges into the functions shown in this report based on their relative size. Other differences could not be compensated for with adjustments. The most significant difference is that "instruction" includes expenditures for activities that in other States relate to instructional support and are thus grouped under "support services."

The State financial reporting system does not isolate capital outlay payments for land and existing structures. These payments are included in "construction."

Payments made by the State government into the State teachers' retirement system on behalf of Massachusetts school systems are included in the State aggregate tabulations displaying elementary-secondary school finance data but are not available for inclusion in the individual unit tabulations.

MICHIGAN

All data presented for the individual units not identified as community colleges pertain to elementary-secondary education except for the Dearborn and the Grand Rapids school systems which operate community colleges as well as elementary-secondary schools. The individual unit detail for these school systems contains significant amounts of higher education data in "State sources" revenue, "other charges" (contains higher education tuition payments), "other current spending" (includes total current expenditure for the community college), and total "salaries and wages." The elementary-secondary data were collected from the Michigan State Department of Education. Identifiable postsecondary finance data available from this source were not processed as all higher education data were obtained through a separate survey operated by NCES. Higher education data obtained from the NCES survey are excluded from the State aggregate tabulations which display financial data for elementary-secondary education.

Payments made by the State government into the State school employees' retirement system and for social security on behalf of Michigan school systems are included in

the State aggregate tabulations displaying elementary-secondary school finance data but are not available for inclusion in the individual unit tabulations.

MISSISSIPPI

The State financial reporting system does not isolate capital outlay payments for land and existing structures. The system has detail for "facilities acquisition and construction" which appear under "construction."

Payments to other school systems cannot be isolated in the Mississippi school finance reporting system. These amounts are usually minor. They will slightly inflate the current spending amounts presented for both State aggregates and individual school systems.

State payments for textbooks made on behalf of the school districts are included in the state aggregate tabulations displaying elementary-secondary school finance data but are not available for inclusion in the individual unit tabulations.

MONTANA

Effective for fiscal year 1991, county equalization revenues were included with property tax revenues of the local school districts. Previously, these amounts were classified as State source revenues.

NEVADA

The local school support sales tax is included as revenue from State sources rather than as local sales tax. Revenue from the motor vehicle privilege tax is also included under State source revenue. The public utility franchise tax is classified as a public utility tax of the local school districts.

NEW JERSEY

The New Jersey school finance reporting system does not follow Handbook II, Revised (1990). The expenditure data shown in this report for "instruction," "support services," and "other" are not comparable to data for most of the other States. For example, "instruction" includes expenditures for activities that in other States relate to instructional support and are thus grouped under "support services." The New Jersey reporting system does not allocate fixed charges by function. Since teachers' retirement and social security contributions are paid by the State on behalf of the school systems (and appear in "instruction" in this report), these items have been left in "support services."

Revenue data for interest earnings of independent school districts were estimated based on the amount of assets reported.

Payments made by the State government into the State teachers' pension fund and for social security on behalf of New Jersey school systems are included in the State aggregate tabulations displaying elementary-secondary school finance data but are not available for inclusion in the individual unit tabulations.

NEW MEXICO

The New Mexico school finance reporting system does not follow Handbook II, Revised (1990). The expenditure data shown in this report for "instruction," "support services," and "other" are not comparable to data for most of the other States. The New Mexico reporting system does not allocate fixed charges by function. The New Mexico data have been adjusted to prorate fixed charges into the functions shown in this report based on their relative size. Other differences could not be compensated for with adjustments. The most significant difference is that "instruction" includes expenditures for activities that in other States relate to instructional support and are thus grouped under "support services."

NEW YORK

Although New York's financial reporting system generally follows the function/object matrix contained in Handbook II, Revised (1990), employee benefit items are not shown by function. These amounts have been prorated into functional expenditures by the State education agency.

NORTH CAROLINA

The State financial reporting system does not isolate capital outlay payments for land and existing structures. Expenditures for this item are included under "construction."

Payments to other school systems cannot be isolated in the North Carolina school finance reporting system. These amounts are usually minor. They will slightly inflate the current spending amounts presented for both State aggregates and individual school systems.

NORTH DAKOTA

The State financial reporting system does not isolate capital outlay payments for land and existing structures. The system has detail for "facilities acquisition and construction" which appear under "construction."

OHIO

Payments made by the State government on behalf of the Ohio local education agencies are included in both the State aggregate tabulations displaying elementary-secondary school finance data and the individual unit tabulations.

OKLAHOMA

The Oklahoma finance reporting system does not follow Handbook II, Revised (1990). The expenditure data shown in this report for "instruction," "support services," and "other" are not comparable to data for most of the other States. The Oklahoma reporting system does not allocate fixed charges by function. The Oklahoma data have been adjusted to prorate fixed charges into the functions shown in this report based on their relative size. Other differences could not be compensated for with adjustments. The most significant difference is that "instruction" includes expenditures for activities that in other States relate to instructional support and are thus grouped under "support services."

Payments made by the State government into the State retirement fund on behalf of Oklahoma school systems are included in the State aggregate tabulations displaying elementary-secondary school finance data but are not available for inclusion in the individual unit tabulations.

OREGON

The State financial reporting system does not isolate capital outlay payments for land and existing structures. Expenditures for this item are included under "construction."

PENNSYLVANIA

Payments made by the State government into the State school employees' retirement fund on behalf of Pennsylvania school systems are included in both the State aggregate tabulations displaying elementary-secondary school finance data and the individual unit tabulations.

RHODE ISLAND

The State financial reporting system does not isolate capital outlay payments for construction and land and existing structures. The system only provides total capital expenditures for the current funds of the Rhode Island city and town school systems. These payments are presented under "equipment."

Payments to other school systems cannot be isolated in the Rhode Island school finance reporting system. These amounts are usually minor. They will slightly inflate the current spending amounts presented for both State aggregates and individual school systems.

Payments made by the State government into the State retirement fund on behalf of Rhode Island school systems are included in the State aggregate tabulations displaying elementary-secondary school finance data but are not available for inclusion in the individual unit tabulations.

SOUTH CAROLINA

Payments made by the State government into the State retirement fund and for transportation and textbooks on behalf of South Carolina school systems are included in the State aggregate tabulations displaying elementary-secondary school finance data but are not available for inclusion in the individual unit tabulations.

TENNESSEE

The Tennessee school finance reporting system does not follow Handbook II, Revised (1990). The expenditure data shown in this report for "instruction," "support services," and "other" are not comparable to data for most of the other States. The Tennessee reporting system does not allocate fixed charges by function. The Tennessee data have been adjusted to prorate fixed charges into the functions shown in this report based on their relative size. Other differences could not be compensated for with adjustments. The most significant difference is that "instruction" includes expenditures for activities that in other States relate to instructional support and are thus grouped under "support services."

Payments made by the State government into the State retirement fund and for social security on behalf of Tennessee school systems are included in the State aggregate tabulations displaying elementary-secondary school finance data but are not available for inclusion in the individual unit tabulations.

TEXAS

The Texas school finance accounting system includes employee benefits with salaries. This item is classified in the Texas system as "payroll costs." Amounts reported for this item were lowered by 6 percent and appear in this report under "salaries and wages."

Payments made by the State government into the State school employees' retirement fund and for textbooks on behalf of Texas school systems are included in the State aggregate tabulations displaying elementary-secondary school finance data but are not available for inclusion in the individual unit tabulations.

UTAH

Payments to other school systems cannot be isolated in the Utah school finance reporting system. These amounts are usually minor. They will slightly inflate the current spending amounts presented for both State aggregates and individual school systems.

VERMONT

Payments made by the State government for employee benefits on behalf of Vermont school systems are included in the State aggregate tabulations displaying elementary-secondary school finance data but are not available for inclusion in the individual unit tabulations.

VIRGINIA

The Census reporting system includes Virginia's "one cent state sales and use tax" from local funds in the category of revenue from state sources.

WEST VIRGINIA

The West Virginia school finance reporting system does not follow Handbook II, Revised (1990). The expenditure data shown in this report for "instruction," "support services," and "other" are not comparable to data for most of the other States. For example, "instruction" includes expenditures for activities that in other States relate to instructional support and are thus grouped under "support services." The West Virginia reporting system does not allocate fixed charges by function. The data have been adjusted to prorate fixed charges into the functions shown in this report based on their relative size.

Payments made by the State government into the State teachers' and public employees' retirement funds on behalf of West Virginia school systems are included in the State aggregate tabulations displaying elementary-secondary school finance data but are not available for inclusion in the individual unit tabulations.

WYOMING

The State financial reporting system does not isolate capital outlay payments for land and existing structures. Expenditures for this item are included under "construction."

Appendix C. Two-Letter State Abbreviations

State	Abbreviation	State	Abbreviation
Alabama	AL	Montana	MT
Alaska	AK	Nebraska	NE
Arizona	AZ	Nevada	NV
Arkansas	AR	New Hampshire	NH
California	CA	New Jersey	NJ
Colorado	CO	New Mexico	NM
Connecticut	CT	New York	NY
Delaware	DE	North Carolina	NC
Florida	FL	North Dakota	ND
Georgia	GA	Ohio	OH
Hawaii	HI	Oklahoma	OK
Idaho	ID	Oregon	OR
Illinois	IL	Pennsylvania	PA
Indiana	IN	Rhode Island	RI
Iowa	IA	South Carolina	SC
Kansas	KS	South Dakota	SD
Kentucky	KY	Tennessee	TN
Louisiana	LA	Texas	TX
Maine	ME	Utah	UT
Maryland	MD	Vermont	VT
Massachusetts	MA	Virginia	VA
Michigan	MI	Washington	WA
Minnesota	MN	West Virginia	WV
Mississippi	MS	Wisconsin	WI
Missouri	MO	Wyoming	WY

Appendix D.
Detail of Federal Government Expenditures for Education

Item	1990-91	1989-90	1988-89	1987-88	1986-87
Federal Government	44,719	40,161	38,485	33,816	32,016
Intergovernmental	24,537	22,757	21,645	19,539	17,988
School Lunch and Milk Programs	4,246	3,822	3,595	3,408	3,469
Compensatory Education	4,985	4,285	4,013	3,886	3,088
Dept. of Energy--Research and Development	2,357	2,565	2,538	2,240	2,189
National Institute of Health Grants	1,999	1,962	1,846	1,672	1,363
Rehabilitation Services and Handicapped Research	1,717	1,595	1,456	1,373	1,247
Occupational, Vocational, and Adult Education	1,017	1,260	807	1,236	1,201
Education for the Handicapped	1,978	1,478	1,762	1,348	1,153
Health and Human Services--Head Start	2,033	1,474	1,229	1,200	1,120
School Improvement Programs	1,209	1,049	822	375	760
National Science Foundation Grants	909	809	770	733	691
Impact Aid	743	796	732	691	692
Other	1,344	1,662	2,075	1,377	1,015
Direct	20,182	17,404	16,840	14,277	14,028
Department of Education (including School Loan Insurance Fund)	13,669	12,562	11,858	9,913	9,179
Student Loan Insurance Fund	5,137	4,617	4,070	3,168	2,915
National Institute of Health--Private Grants	1,609	1,579	1,485	1,345	1,097
National Science Foundation Assistance	812	863	650	557	1,180
Veterans' Education Benefits	1,277	1,201	1,424	1,407	630
Other	2,815	1,199	1,423	1,055	1,942

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